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U.S.--Board of general appraisers

Annual Report

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ANNUAL REPORT OF

The Board of United States General Appraisers

FOR THE FISCAL YEAR ENDED JUNE 30

1912

WASHINGTON
GOVERNMENT PRINTING OFFICE
1912

ANNUAL REPORT OF

The Board of United States General Appraisers

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TREASURY DEPARTMENT,

Document No. 2652.

Secretary—Customs.

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ANNUAL REPORT OF THE BOARD OF UNITED STATES GENERAL APPRAISERS.

BOARD OF UNITED STATES GENERAL APPRAISERS,
641 WASHINGTON STREET,
New York, July 1, 1912.

SIR: The Board of United States General Appraisers has the honor to submit herewith its annual report for the fiscal year ended June 30, 1912.

No change has been made in the assignments of the personnel of the several boards during the fiscal year and they remain as follows:

Board 1.—Thaddeus S. Sharretts (chairman), Charles P. McClelland, and Roy H. Chamberlain.

Board 2.—I. F. Fischer (chairman), William B. Howell, and Sam B. Cooper.

Board 3.—Byron S. Waite (chairman), Henderson M. Somerville, and Eugene G. Hay.

Tea board.—William B. Howell (chairman), Charles P. McClelland, and Roy H. Chamberlain.

No change in the assignment of subjects to the respective boards nor to the general appraisers has been made during the fiscal year.

PROTESTS.

On July 1, 1911, the beginning of the fiscal year, there were 170,855 protests in classification cases pending decision by the board, as follows:

On suspended files	51,524
Awaiting docketing	56,018
Awaiting proof, submission, or abandonment	29,297
In the hands of general appraisers awaiting completion of proof or ready for decision	34,016

There were received during the fiscal year 96,099 protests, making a grand total of 266,954, and there were decided during the same time 120,801, leaving a total of 146,153 protests pending on June 30, 1912, as follows:

On suspended files	9,256
Suspensible	3,020
Awaiting docketing	57,367
Awaiting proof, submission, or abandonment	46,030
In the hands of general appraisers awaiting completion of proof or ready for decision	30,480

The number of protests decided during the fiscal year, namely, 120,801, is an increase in decisions over the previous fiscal year of 54,382, and in these decisions were involved 6,374 separate opinions, being an increase of 1,136 opinions over the last fiscal year.

The number of protests received during the fiscal year, namely, 96,099, is greater by some 16,000 than was estimated in our previous annual report, and the total number of protests before the board for consideration and decision, 266,954, is the greatest number for any one fiscal year in its history.

The number of protests decided during the year, namely, 120,801, is nearly double that of any former year, and exceeds that of the last fiscal year by 54,382. The total number of protests left pending June 30, 1912, to wit, 146,153, as against 170,855 on June 30, 1911, shows a very substantial gain by the board for the fiscal year just closed.

The number of protests on the suspended files at the close of the last fiscal year, namely, 51,524, has been greatly reduced, as there now remain officially only 9,256 thereon, and some 3,020 which cover suspensible subjects, but which are not yet so disposed of under the rules of the board.

Notwithstanding the great number of protests before the board during the year, the conditions are greatly improved over those existing at the close of the last fiscal year, and not only are the conditions improved as to the number of protests actually pending, but the clerical work, which was far behindhand, has been advanced through the aid of the temporary force furnished by the department, so that it is safe to predict by the end of September all the protests received will be subjected, numbered, carded, and recorded, thus placing the work of the office once more, in that respect, in current and satisfactory condition. The docketing during the coming fiscal year will be kept up to the full capacity of the several boards who handle the protests placed thereon, and the jacketing, etc., will necessarily precede the docketing. The present indications are that there will be a considerable falling off in protests filed during the year ending June 30, 1913, which will likely not exceed 75,000. The number of protests that will be decided during the present fiscal year will be very large, and will require sufficient clerical force to properly dispose of the same, and to prevent the work from again falling in arrears. To this end the department will again be called upon at the expiration of the term of the present temporary force to authorize such requisite force as may be needed, and until the conditions of the work of the board in all respects may become normal. In connection with this it should be understood that the clerical work to be performed before the cases are docketed is practically no greater in extent than that following the docketing, to wit, the typewriting and issuance of decisions, recording the same, and the final disposition of the papers, etc.

REAPPRAISEMENT.

On June 30, 1911, there were pending 590 appeals for action by single general appraisers and 194 appeals for action by boards of three general appraisers, making a total of 784 appeals pending, and during the fiscal year there were received 5,796 appeals for action by single general appraisers and 1,710 appeals for action by boards of general appraisers, a total of 7,506 received, making in appeals pending and received the grand total of 8,290. Of this number, 5,480 were decided by single general appraisers and 906 were left pending action,

while 1,670 appeals were decided by boards of three general appraisers and 234 were left pending at the close of the fiscal year. This statement shows a combined increase in the total number of appeals to the single general appraisers and the boards received during the fiscal year over the previous fiscal year of 784, and an increase in the number of appeals decided of 1,145.

In the appendix hereto appear the results of the decisions in segregated form. There also will be found in the appendix a statement showing the ports from which the appeals have been received and the number of appeals from each during the fiscal year.

HEARINGS.

During the fiscal year there were held at the port of New York 2,860 hearings in protests and appeals for reappraisement, as against 2,514 hearings in like cases for the last fiscal year, being an increase of 346 over the last report; and 69 similar hearings were conducted at ports other than New York, as enumerated in the appendix hereto, against 84 as reported in the last report, being a decrease of 16 for the present year for outside ports. These involve the taking of testimony of witnesses in regular court proceedings, the amount of which, when transcribed by the reporters, summed up 56,120 folios, being an increase of 7,060 folios over the previous fiscal year.

In this connection it seems pertinent to state that greater effort is now made in both protest and reappraisement cases by the attorneys on either side to produce more relevant testimony and facts than was formerly the case; hence the increase, as herein noted. And this, too, involves due consideration of the essential requirements of the board for a sufficient and capable stenographic force of reporters at these hearings, since the testimony taken is liable to be used in appealed decisions in suit returns to the United States Court of Customs Appeals.

REHEARINGS.

During the past fiscal year there were 152 applications filed with the board under Rule XIX of the rules of procedure and practice before the board. Of these applications 79 were granted and 72 denied, and one application left pending action by the board rendering the decision.

TEA APPEALS.

The number of applications for review of the action of tea examiners received during the fiscal year was 200.

According to the invoices received with the above applications, and upon which the board has rendered decisions, there were 41,436 packages involved, of which 7,319 packages were found to be equal to the standards and 34,117 packages were found to be below the standards established by the Secretary of the Treasury.

The number of applications for review of the action of tea examiners during the present and past fiscal years shows a decrease, there being 200 applications received, as against 283 shown in the last annual report, and the number of packages involved shows a large increase, there being 41,446 packages, as against 36,010 packages

for the previous year. All the cases, with the exception of two which are now pending, were promptly decided, as shown in the statement appearing in the appendix hereto, where also will be found a list of the ports, and the number of appeals from each, from which they were forwarded to the board.

APPEALS FROM BOARD DECISIONS TO UNITED STATES COURT OF CUSTOMS APPEALS.

During the fiscal year there were appealed for review of board's decisions to the United States Court of Customs Appeals 235 cases, and returns of records were made in 199 cases; and for the same period there were decided 369 cases (suits), as follows: Supreme Court, 5; Court of Customs Appeals, 364. In these decisions the board was affirmed in 263 cases and reversed in 106 cases. The affirmances and reversals of such decisions will be found in tabulated form in the appendix to this report.

BUREAU OF SAMPLES.

The proper disposition of all samples received, both protest and court samples, has been made as required, and all samples not further required by the board have been returned to collectors for delivery to owners or delivered direct by the board to the protestants or their legal attorneys, under the rules of the board, and proper record made thereof. The increase in number of samples received during the year, which is considerable, is accounted for by the volume of protests filed during this and the preceding fiscal years.

EDITORIAL WORK.

The editorial work for the fiscal year consisted of the preparation for publication of the pamphlet known as Appeals Pending Before United States Courts in Customs Cases, No. 33, July, 1912; also the following matter for the weekly Treasury Decisions:

Decisions of the United States courts	10
Decisions of the board in protests (published as T. D. and G. A. decisions)	139
Abstracts covering 6,386 unpublished decisions of the board in protest cases and on applications for rehearings	3,288
Other matter, as follows:	
Published weekly reports of reappraisements	52
Semiannual indexes of reappraisements	2
Copies of daily circular sheet	76,000

CORRESPONDENCE AND CLERICAL WORK.

During the fiscal year the letters received and recorded requiring attention numbered 11,669 and those sent numbered 8,119, making a total of 19,788 received and sent. In connection with protest hearings there were prepared and mailed notices in some 80,000 individual protests, and in connection with the reappraisements there were made up and mailed the following: Reports to appraisers, 5,520; reports to collectors, 7,150; witness notices, 3,200; witness blanks, 6,350; importers' notices, 12,000; form letters, 3,500, together with numerous subpœnas not listed.

SALE OF TRANSCRIPTS OF TESTIMONY.

Pursuant to article 1546, Customs Regulations of 1908, there was received for transcripts of testimony for the fiscal year the sum of $1,137.85, which was turned over to the cashier of the customhouse, New York, and regularly accounted for.

COMMISSIONS.

Under the provisions of Rule XXV of the Rules of Procedure and Practice before the Board, 37 commissions in various cases have been issued during the year for the taking of testimony at distant points and abroad, where it has been shown to the board having jurisdiction of the protests involved that the testimony of certain witnesses was necessary and important in the cases, and that the witnesses could not attend the trial thereof. These commissions have been taken out respectively by the attorneys for the United States and for the importers as petitioned.

INVESTIGATIONS ABROAD.

Acknowledgment is hereby made of the services of the American consuls general, consuls, and special confidential agents abroad, secured through the direction of the State and Treasury Departments, in various investigations as to values of imported merchandise under reappraisement, which greatly facilitated the work of the board.

Respectfully,

HENDERSON M. SOMERVILLE.
THAD. S. SHARRETTS.
W. B. HOWELL.
I. F. FISCHER.
BYRON S. WAITE.
EUGENE G. HAY.
CHAS. P. MCCLELLAND.
ROY H. CHAMBERLAIN.
S. B. COOPER.

Hon. FRANKLIN MACVEAGH,
Secretary of the Treasury.

APPENDIX.

Statement of protests pending June 30, 1912.

Total pending June 30, 1911		170,855
Received from June 30, 1911, to June 30, 1912, as follows:		
July, 1911	8,669	
August, 1911	12,111	
September, 1911	8,042	
October, 1911	7,787	
November, 1911	9,016	
December, 1911	7,108	
January, 1912	3,905	
February, 1912	9,358	
March, 1912	9,869	
April, 1912	7,499	
May, 1912	7,362	
June, 1912	5,373	
		96,099
Total		266,954
Decided from June 30, 1911, to June 30, 1912		120,801
Total remaining undecided as follows		146,153
On suspended files June 30, 1912	9,256	
Suspensible	3,020	
Awaiting docketing	57,367	
Awaiting proof, submission, or abandonment	46,030	
In hands of general appraisers awaiting completion of proof or ready for decision	30,480	
Total pending June 30, 1912		146,153

Number and disposition of protests since the organization of the board.

Years.	Received.	Decided.	Suspended.
August and September, 1890	1,700	704	----------
Oct. 1, 1890, to Sept. 30, 1891	50,146	6,006	38,757
Oct. 1, 1891, to Sept. 30, 1892	51,635	59,592	25,483
Oct. 1, 1892, to Sept. 30, 1893	26,404	26,394	25,428
Oct. 1, 1893, to Sept. 30, 1894	19,862	18,403	28,916
Oct. 1, 1894, to Sept. 30, 1895	24,150	14,661	35,597
Oct. 1, 1895, to Sept. 30, 1896	20,078	20,848	34,724
Oct. 1, 1896, to Sept. 30, 1897	14,544	8,794	40,379
Oct. 1, 1897, to Sept. 30, 1898	16,969	19,213	35,751
Oct. 1, 1898, to Sept. 30, 1899	21,876	17,279	41,514
Oct. 1, 1899, to Sept. 30, 1900	22,370	14,420	49,990
Oct. 1, 1900, to Sept. 30, 1901	19,789	20,584	48,697
Oct. 1, 1901, to Sept. 30, 1902	18,854	18,280	47,654
Oct. 1, 1902, to Sept. 30, 1903	29,589	12,952	58,525
Oct. 1, 1903, to June 30, 1904	30,210	23,321	48,727
Fiscal year ended June 30—			
1905	38,768	44,139	54,141
1906	40,892	33,557	55,432
1907	58,443	80,765	39,307
1908	44,230	38,307	45,548
1909	62,735	39,805	54,543
1910	65,951	45,084	33,490
1911	121,187	66,419	51,524
1912	96,099	120,801	9,256

Total since organization:	
Received	896,481
Decided	750,328
Undecided June 30, 1912	146,153

Reappraisements for the year ended June 30, 1912.

	New York.	Other ports.	Total.
BY GENERAL APPRAISERS.			
Appeals pending last report			590
Appeals from New York	4,543		4,543
Appeals from other ports		1,253	1,253
Total			6,386
Disposed of as follows:			
Appraiser wholly sustained	1,322	463	1,785
Appraiser partly sustained	1,210	295	1,505
Advanced over appraiser	80	76	156
Appeals returned, no action	65	13	78
Entered value sustained	1,578	378	1,956
Appeals pending			906
Total			6,386
BY BOARDS OF THREE GENERAL APPRAISERS.			
Appeals pending last report			194
Appeals from New York	1,346		1,346
Appeals from other ports		364	364
Total			1,904
Disposed of as follows:			
General appraiser wholly sustained	852	284	1,136
General appraiser partly sustained	196	20	216
Advanced over general appraiser	69	36	105
Entered value sustained	139	60	199
Appeals returned, no action	10	4	14
Appeals pending			234
Total			1,904
Total number of reappraisements by general appraiser	4,255	1,225	5,480
Total number of reappraisements by boards	1,266	404	1,670
Total number of appeals pending			1,140
Total			8,290

Reappraisements received by ports for the year ended June 30, 1912.

Albany	2	Port Huron	10
Baltimore	42	Portland, Oreg	4
Boston	164	Port Townsend	44
Buffalo	6	Providence	11
Burlington	2	Richford, Vt	10
Chicago	171	Richmond	1
Cincinnati	10	Rouses Point	1
Cleveland	9	St. Joseph, Mo	3
Detroit	7	St. Louis	94
Eagle Pass	2	St. Paul	1
El Paso	3	San Antonio	1
Galveston	11	San Diego	1
Grand Rapids	1	San Francisco	350
Hartford	1	San Juan	23
Honolulu	2	Springfield, Mass	1
Jacksonville	3	Toledo	1
Kansas City	3	Worcester	1
Los Angeles	25	New York	4,543
Milwaukee	6		
Minneapolis	7	Total	5,796
New Orleans	45	NOTE.—Number of appeals for board reappraisement in foregoing cases	1,710
Newport News	34		
Niagara Falls	2		
Nogales, Ariz	7		
Nyando, N. Y	1	Total single and board appeals	7,506
Philadelphia	126		
Pittsburgh	4		

Tea Board.

Work of the tea board under the act of Mar. 2, 1897, for fiscal year ended June 30, 1912.

[Review of rejections of imported teas by tea examiners.]

Number of applications pending June 30, 1911	2
Number of applications received during the 12 months ended June 30, 1912	200
Total	202
Number decided	200
Number pending	2
Total	202
Number of applications overruled	143
Number of applications sustained	37
Number of applications partly sustained	20
Number of applications pending	2
Total	202
Number of hearings	33
Number of experts called	70
Number of samples found equal to standards	223
Number of samples found to be below standards	493
Total samples examined	716
Number of reports to Secretary of the Treasury of result of hearings	48
Total number of applications received under the acts of Mar. 2, 1897, and June 13, 1897, to June 30, 1912	2,529

Number of and ports from which tea appeals have been received from July 1, 1911, to June 30, 1912.

New York	114	Fall River	2
San Francisco	33	Rouses Point	1
Port Townsend	17	Cleveland	1
Honolulu	6	Philadelphia	1
Boston	6	Burlington	1
Portland, Oreg	6	St. Louis	1
St. Paul	5	Malone	1
Chicago	5		
		Total	200

Appeals.

REVIEW OF BOARD DECISIONS BY COURTS (JULY 1, 1911, TO JUNE 30, 1912.)

United States Court of Customs Appeals.

Applications for review		235
Returns of record		199
Decided upon argument:		
Board affirmed	131	
Board reversed	74	
Total		205
Decided without argument:		
Appeals dismissed (board sustained)	128	
Board reversed	31	
Total		159
Total decisions by Court of Customs Appeals		364

Supreme Court.

Board and district court affirmed	1
Board and circuit court affirmed	1
Board and circuit court of appeals affirmed	1
Board affirmed; circuit court of appeals reversed	1
Board reversed; circuit court of appeals affirmed	1
Total decisions by Supreme Court	5

RÉSUMÉ.

Decisions by Customs Court	364
Decisions by Supreme Court	5
Total	369

List of ports and number of times visited by general appraisers.

Buffalo	4	New Orleans	2
Boston	11	Nogales	1
Baltimore	5	Port Huron	2
Chicago	8	Philadelphia	10
Cleveland	1	Pittsburgh	2
Cincinnati	2	Portland, Oreg	3
Detroit	1	Providence	2
Denver	1	St. Louis	2
Fishkill	1	Seattle	3
Kansas City	1	San Francisco	3
Los Angeles	3	St. Paul	1

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FOR THE FISCAL YEAR ENDED JUNE 30

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TREASURY DEPARTMENT,

Document No. 2707.

Secretary—Customs.

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ANNUAL REPORT OF THE BOARD OF UNITED STATES GENERAL APPRAISERS.

BOARD OF UNITED STATES GENERAL APPRAISERS,
641 WASHINGTON STREET,
New York, July 1, 1913.

SIR: The Board of United States General Appraisers has the honor to submit herewith its annual report for the fiscal year ended June 30, 1913:

CHANGES IN PERSONNEL OF THE BOARD.

The following changes in the personnel of the general board of general appraisers have been made during the fiscal year, namely, the displacement of General Appraisers Thaddeus S. Sharretts and Roy H. Chamberlain, on March 3, 1913, by President Taft, and the appointment of Jerry. B. Sullivan by President Wilson on April 29, 1913, to one of the vacancies thus made. The remaining vacancy has not yet been filled by an appointment by the President.

CHANGES IN ASSIGNMENT OF MEMBERS.

Changes in the assignment of members have been made accordingly, as follows:

Board 1.—Charles P. McClelland (chairman) and Jerry. B. Sullivan, one vacancy existing.

No changes have been made in boards 2 and 3, and they remain as follows:

Board 2.—I. F. Fischer (chairman), William B. Howell, and Sam B. Cooper.
Board 3.—Byron S. Waite (chairman), Henderson M. Somerville, and Eugene G. Hay.

The displacement of General Appraiser Roy B. Chamberlain left the tea board to consist of the following members, namely:

Tea board.—William B. Howell (chairman) and Charles P. McClelland, with one vacancy existing.

No changes in the assignment of subjects to the respective boards nor to the general appraisers have been made during the fiscal year.

PROTESTS.

On July 1, 1912, the beginning of the fiscal year, there were 146,153 protests in classification cases pending decision by the board, and there were received during the fiscal year 58,061 protests, making a

grand total of 204,214. There were decided during that time 98,483, leaving a total of 105,731 protests pending July 1, 1913, as follows:

New cases to be docketed	12,143
On suspended files, including wood pulp, jewelry, and imitation pearl beads	26,344
From suspended files awaiting further action	13,282
Partly heard and continued	9,427
With stenographers for transcription of testimony	5,000
With typewriters, decisions drafted	25,000
With general appraisers for decision	14,535

The number of protests received during the fiscal year, namely, 58,061, compared with the number received during the previous fiscal year, 96,099, shows a decided falling off in protests filed at the various ports throughout the country.

REAPPRAISEMENTS.

On July 1, 1912, there were pending 906 appeals for action by single general appraisers, and 234 appeals for action by boards of three general appraisers, making a total of 1,140 appeals pending. During the fiscal year there were received 4,869 appeals for action by single general appraisers and 1,691 appeals for action by boards of three general appraisers, a total of 6,560 received, making in appeals pending and received the grand total 7,700. Of this number 4,860 were decided by single general appraisers and 915 left pending action, and 1,541 appeals were decided by boards of three general appraisers and 384 left pending at the close of the fiscal year. This shows a decrease of 927 appeals for single general appraisers received during this time, and a decrease of 19 in number of appeals to boards of three general appraisers in comparison with reappraisements received during the last fiscal year, and a combined increase of 159 in number of appeals pending over last fiscal year.

In the appendix hereto appear the results of the decisions in segregated form. There also will be found in the appendix a statement showing the ports from which the appeals have been received and the number of appeals from each during the fiscal year.

HEARINGS.

During the fiscal year there were held at the port of New York 2,934 hearings in protests and appeals for reappraisement, as against 2,860 hearings in like cases for the last fiscal year, being an increase of 74 over the last report: and 65 calendar calls were conducted at ports other than New York, as enumerated in the appendix hereto. These involved the taking of testimony of witnesses in regular court proceedings, the amount of which when transcribed by the reporters summed up 57,220 folios, being an increase of 1,100 folios over the previous fiscal year.

REHEARINGS.

At the close of the last fiscal year there was left 1 rehearing pending action, and during the fiscal year there were received 170 applications for rehearing, making a total of 171 to be acted upon. Of this number 168 were granted, denied, or otherwise disposed of, leaving 3 applications pending at the close of the fiscal year.

TEA APPEALS.

The number of applications for review of the action of tea examiners received during the fiscal year was 165.

According to the invoices received with the above applications there were 24,867 packages involved, of which 7,915 packages were found to be equal to the standards and 14,721 packages were found to be below the standards established by the Secretary of the Treasury, and as to 2,231 packages the appeals were withdrawn.

All the cases were promptly decided, as shown in the statement appearing in the appendix hereto, where also will be found a list of ports and the number of appeals from each which were forwarded to the board.

APPEALS FROM BOARD DECISIONS TO UNITED STATES COURT OF CUSTOMS APPEALS.

During the fiscal year there were appealed for review of board's decisions to the United States Court of Customs Appeals 269 cases, and returns of records were made in 230 cases; and for the same period there were decided 247 cases. In these decisions the board was affirmed in 94 cases on argument and reversed in 82 on argument, and was sustained in 49 cases, the appeals being dismissed without argument, and reversed in 22, decided in like manner, the total number of decisions by the Court of Customs Appeals being 247. The affirmance and reversals of such decisions will be found in tabulated form in the appendix to this report.

BUREAU OF SAMPLES.

The proper disposition of all samples as received, both protest and court samples, has been made as required, and all samples not further needed by the board have been returned to collectors for delivery to owners or delivered direct by the board to the protestants or their legal attorneys, under the rules of the board.

EDITORIAL WORK.

The editorial work for the fiscal year consisted of the preparation for publication of the pamphlet known as Appeals Pending before United States Courts in Customs Cases, issued quarterly, in October, January, April, and July, Nos. 34, 35, 36, and 37; also the following matter for the weekly Treasury Decisions:

Decision of the United States courts	10
Decisions of the board in protests (published as T. D. and G. A. decisions)	97
Abstracts covering 5,340 unpublished decisions of the board in protest cases and on applications for rehearings	3,703
Other matter as follows:	
Published weekly reports of reappraisements	52
Semiannual indexes of reappraisements	2
Stencils for daily circular sheets	156

CORRESPONDENCE AND CLERICAL WORK.

During the fiscal year the letters received and recorded requiring attention numbered 10,509 and those sent numbered 11,497, making

a total of 22,006 received and sent. In connection with protest hearings there were prepared and mailed notices in some 81,000 protests; and in connection with the reappraisements there were made up and mailed the following: Reports to appraisers, 5,540; reports to collectors, 7,130; witness notices, 3,020; witness blanks, 7,140; importers' notices, 11,530; daily circular sheets, 76,000, together with subpœnas estimated at 2,000.

SALE OF TRANSCRIPTS OF TESTIMONY.

Pursuant to article 1546, Customs Regulations of 1908, there was received for transcripts of testimony for the fiscal year the sum of $764.80, which was turned over to the cashier of the customhouse, New York, and regularly accounted for.

COMMISSIONS.

Under the provisions of Rule XXV of the Rules of Procedure and Practice before the Board, 72 commissions in various cases have been issued during the year for the taking of testimony at distant points and abroad, where it has been shown to the board having jurisdiction of the protests involved that the testimony of certain witnesses was necessary and important in the cases, and that the witnesses could not attend the trial thereof. These commissions have been taken out respectively by the attorneys for the United States and for the importers as petitioned.

INVESTIGATIONS ABROAD.

Acknowledgment is hereby made of the services of the American consuls general, consuls, and special confidential agents abroad, secured through the direction of the State and Treasury Departments, in various investigations as to values of imported merchandise under reappraisement, which greatly facilitated the work of the board.

Respectfully,

HENDERSON M. SOMERVILLE.
WILLIAM B. HOWELL.
I. F. FISCHER.
BYRON S. WAITE.
EUGENE G. HAY.
CHAS. P. MCCLELLAND.
SAM B. COOPER.
JERRY. B. SULLIVAN.

Hon. W. G. MCADOO,
Secretary of the Treasury.

APPENDIX.

Statement of protests pending June 30, 1913.

Total pending July 1, 1912		146,153
Received from July 1, 1912, to June 30, 1913, as follows:		
July, 1912	4,573	
August, 1912	5,254	
September, 1912	3,984	
October, 1912	4,755	
November, 1912	3,737	
December, 1912	4,523	
January, 1913	5,091	
February, 1913	4,899	
March, 1913	5,364	
April, 1913	4,238	
May, 1913	6,643	
June, 1913	5,000	
		58,061
Total		204,214
Decided from July 1, 1912, to June 30, 1913		98,483
Total remaining undecided as follows		105,731
New cases to be docketed		12,143
On suspended files including wood pulp, jewelry, and imitation pearl beads		26,344
From suspended files awaiting further action		13,282
Partly heard and continued		9,427
With stenographers for transcription of testimony		5,000
With typewriters, decisions drafted		25,000
With general appraisers for decision		14,535
Total pending July 1, 1913		105,731

Number and disposition of protests since the organization of the board.

Years.	Received.	Decided.	Suspended.
August and September, 1890	1,700	704	.....
Oct. 1, 1890, to Sept. 30, 1891	50,146	6,006	38,757
Oct. 1, 1891, to Sept. 30, 1892	51,635	59,592	25,483
Oct. 1, 1892, to Sept. 30, 1893	26,404	26,394	25,428
Oct. 1, 1893, to Sept. 30, 1894	19,862	18,403	28,916
Oct. 1, 1894, to Sept. 30, 1895	24,150	14,661	35,597
Oct. 1, 1895, to Sept. 30, 1896	20,078	20,848	34,724
Oct. 1, 1896, to Sept. 30, 1897	14,544	8,794	40,379
Oct. 1, 1897, to Sept. 30, 1898	16,969	19,213	35,751
Oct. 1, 1898, to Sept. 30, 1899	21,876	17,279	41,514
Oct. 1, 1899, to Sept. 30, 1900	22,370	14,420	49,990
Oct. 1, 1900, to Sept. 30, 1901	19,789	20,584	48,697
Oct. 1, 1901, to Sept. 30, 1902	18,854	18,280	47,654
Oct. 1, 1902, to Sept. 30, 1903	29,589	12,952	58,525
Oct. 1, 1903, to June 30, 1904	30,210	23,321	48,727
Fiscal year ended June 30—			
1905	38,768	44,139	54,141
1906	40,892	33,557	55,432
1907	58,443	80,765	39,307
1908	44,230	38,307	45,548
1909	62,735	39,805	54,543
1910	65,951	45,084	33,490
1911	121,187	66,419	51,524
1912	96,099	120,801	9,256
1913	58,061	98,483	26,344

Total since organization:	
Received	954,542
Decided	848,811
Undecided June 30, 1913	105,731

Reappraisements for the year ended June 30, 1913.

	New York.	Other ports.	Total.
BY GENERAL APPRAISERS.			
Appeals pending last report			906
Appeals from New York	3,540		3,540
Appeals from other ports		1,329	1,329
Total			5,775
Disposed of as follows:			
Appraiser wholly sustained	1,504	539	2,043
Appraiser partly sustained	790	187	977
Advanced over appraiser	48	26	74
Appeals returned, no action	79	28	107
Entered value sustained	1,196	463	1,659
Appeals pending			915
Total			5,775
BY BOARDS OF THREE GENERAL APPRAISERS.			
Appeals pending last report			234
Appeals from New York	1,286		1,286
Appeals from other ports		405	405
Total			1,925
Disposed of as follows:			
General appraiser wholly sustained	779	301	1,080
General appraiser partly sustained	143	26	169
Advanced over general appraiser	94	13	107
Entered value sustained	7	14	21
Appeals returned, no action	137	27	164
Appeals pending			384
Total			1,925
Total number of reappraisements by general appraisers	3,617	1,243	4,860
Total number of reappraisements by boards	1,160	381	1,541
Total number of appeals pending			1,299
Total			7,700

Reappraisements received by ports for the year ended June 30, 1913.

Albany	5
Atlanta	1
Baltimore	109
Boston	170
Bridgeport	6
Buffalo	11
Chicago	129
Cincinnati	24
Cleveland	24
Detroit	12
Eagle Pass	1
El Paso	1
Galveston	13
Honolulu	2
Houston	1
Indianapolis	2
Island Pond	4
Kansas City	3
Laredo	3
Los Angeles	27
Marquette	14
Mayaguez	1
Milwaukee	6
Minneapolis	1
New Orleans	129
Newport News	26
Nyando	1
Ogdensburg	1
Pembina	1
Philadelphia	186
Pittsburgh	13
Port Arthur	1
Port Huron	3
Portland, Oreg	4
Port Townsend	55
Providence	9
Richmond	2
Rochester	1
Rouses Point	2
St. Louis	100
St. Paul	3
San Antonio	1
San Francisco	192
San Juan	18
Savannah	1
Tampa	1
Texas City	4
Toledo	2
Wilmington	2
Worcester	1
New York	3,540
Total	4,869
NOTE.—Number of appeals for board reappraisement in foregoing cases	1,691
Total single and board appeals	6,560

Tea Board.

Work of the tea board under the act of March 2, 1897, for fiscal year ended June 30, 1913.

[Review of rejections of imported teas by tea examiners.]

Number of applications pending June 30, 1912	2
Number of applications received during 12 months ended June 30, 1913	165
Total	167
Number decided	167
Number of applications overruled	93
Number of applications sustained	41
Number of applications partly sustained	29
Number of applications dismissed	1
Number of applications withdrawn	3
Total	167
Number of hearings	26
Number of experts called	44
Number of samples found equal to standards	190
Number of samples found to be below the standards	337
Number of samples withdrawn	73
Total number of samples	600
Number of reports to Secretary of the Treasury of result of hearings	43
Total number of applications received under the acts of March 2, 1897, and June 30, 1897, to June 30, 1913	2,694

Number of and ports from which tea appeals have been received from July 1, 1912, to June 30, 1913.

San Francisco	73	Rouses Point	2
New York	34	Chicago	1
Port Townsend	32	Minneapolis	1
Boston	5	Grand Rapids	1
St. Paul	4	Los Angeles	1
Hawaii	4	Duluth	1
Malone	3		
Portland, Oreg	3	Total	165

Appeals.

Review of board decisions by the United States Court of Customs Appeals (July 1, 1912, to June 30, 1913).

Applications for review		269
Returns of record		230
Decided upon argument:		
Board affirmed	94	
Board reversed	82	
Total		176
Decided without argument:		
Appeals dismissed (board sustained)	49	
Board reversed	22	
Total		71
Total decisions by Court of Customs Appeals		247

List of ports and number of times visited by general appraisers.

Albany	1	Minneapolis	1
Baltimore	5	New Orleans	3
Boston	6	Philadelphia	11
Bridgeport	1	Pittsburgh	2
Buffalo	3	Portland, Oreg	2
Burlington, Vt	1	Port Arthur	1
Chicago	8	Providence	1
Cleveland	4	St. Louis	3
Detroit	2	Seattle	2
Galveston	1	San Francisco	2
Grand Haven	1	St. Paul	2
Los Angeles	2		

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ANNUAL REPORT OF

The Board of United States General Appraisers

FOR THE FISCAL YEAR ENDED JUNE 30

1914

WASHINGTON
GOVERNMENT PRINTING OFFICE
1914

ANNUAL REPORT OF

The Board of United States General Appraisers

FOR THE FISCAL YEAR ENDED JUNE 30

1914

WASHINGTON
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1914

Treasury Department,

Document No. 2725.

Secretary—Customs.

ANNUAL REPORT OF THE BOARD OF UNITED STATES GENERAL APPRAISERS.

Board of United States General Appraisers,
641 Washington Street,
New York, July 1, 1914.

Sir: The Board of United States General Appraisers has the honor to submit herewith its annual report for the fiscal year ended June 30, 1914:

DESIGNATION OF PRESIDENT OF THE BOARD.

The Hon. Henderson M. Somerville having on February 17, 1914, tendered his resignation as president of the board—retaining his office as United States General Appraiser of Merchandise—to take effect when his successor should be designated, the President of the United States on February 19, 1914, designated in accordance with the provision of subsection 12 of section 28 of the act of August 5, 1909, as reenacted in the act of October 3, 1913, Hon. Jerry B. Sullivan, general appraiser, president of the board, vice President Somerville, resigned.

CHANGE IN PERSONNEL OF THE BOARD.

The following change in the personnel of the Board of General Appraisers has been made during the fiscal year, namely, the appointment of George Stewart Brown, of Maryland, by President Wilson on November 19, 1913, to an existing vacancy.

ASSIGNMENT OF MEMBERS.

No changes in assignment of members to boards have been made except as follows, namely, the assignment of George Stewart Brown to Board 1. The boards are constituted as follows:

Board 1.—Charles P. McClelland (chairman), Jerry B. Sullivan, and George Stewart Brown.

Board 2.—I. F. Fischer (chairman), William B. Howell, and Sam B. Cooper.

Board 3.—Byron S. Waite (chairman), Henderson M. Somerville, and Eugene G. Hay.

Tea Board.—George Stewart Brown (chairman), Eugene G. Hay, and Sam B. Cooper.

TEA BOARD.

(Act of March 2, 1897.)

Under date of December 23, 1913, the then president of the board, Judge Somerville, represented to the Secretary of the Treasury the fact that Judge Howell and Judge McClelland had each been con-

nected with the tea board as members thereof from six to eight years, and that they thought they were entitled to be relieved. It was further suggested that the tea board should be composed of different members of the Board of General Appraisers at different times, in which proposition he as president of the board agreed. Accordingly, the members of the tea board being required by the tea act to be designated by the Secretary of the Treasury, the president of the board suggested as most available for designation the following members of the Board of General Appraisers, one from each of the three boards, namely, Judge George Stewart Brown, Judge Eugene G. Hay, Judge Sam B. Cooper, to serve until the end of the calendar year 1914, and with the further suggestion that Judge Brown should be designated as chairman of said board.

Under date of January 5, 1914, the Acting Secretary of the Treasury, Hon. John Skelton Williams, designated a new board of tea appeals, constituted as follows: Judge George Stewart Brown (chairman), Judge Eugene G. Hay, and Judge Sam B. Cooper, to serve as such board until January 1, 1915.

(a) The tea board, acting as they believed within the scope of the Read test used in the examination of teas sold throughout the country, were on the 13th day of February, 1914, enjoined by the District Court of the United States for the Southern District of New York, in an action brought by Carter, Macy & Co., in which the members of the tea board were made defendants. It was claimed in the petition that the board acted illegally in following the Read test by which the purity of tea entered for consumption is ascertained. The case was heard by Hon. Charles M. Hough, district judge, who on the 13th day of July, 1914, dismissed the petition, it being the judgment of the court that the action of the tea board was a discretionary one, and the court was without jurisdiction to interfere with such power. The opinion will be found in T. D. 34653.

ASSIGNMENT OF SUBJECTS TO BOARDS AND GENERAL APPRAISERS.

No changes in the assignment of subjects to the respective boards nor to the general appraisers have been made during the fiscal year, except as provided in Rule XIII of the Rules of Procedure and Practice of the Board, adopted January 31, 1914 (T. D. 34210), namely:

Pursuant to Rule XIII, made January 31, 1914, the schedule of the assignment of protests to the several boards under the tariff act of October 3, 1913, will be as follows:

TO BOARD 1.

Schedule A.—Chemicals, oils, and paints.
Schedule B.—Earths, earthenware, and glassware. Paragraphs 72 to 75 and paragraphs 83 to 101, inclusive.
Schedule D.—Wood and manufactures of wood.
Schedule F.—Tobacco and manufactures of tobacco.
Schedule G.—Agricultural products and provisions. Paragraph 216, fish.
Schedule K.—Wool and manufactures of wool.
Schedule N.—Sundries. Paragraphs 333, 340, 342, 343, 345, 347, 348, 354, 356, 357, 359, 360, 361 to 371, 373 to 375, and 378 to 380.

TO BOARD 2.

Schedule B.—Earths, earthenware, and glassware. Paragraph 77, mica.
Schedule C.—Metals and manufactures of metal.
Schedule I.—Cotton manufactures.
Schedule J.—Flax, hemp, and jute, and manufactures of.
Schedule L.—Silk and silk goods.
Schedule M.—Papers and books.
Schedule N.—Sundries. Paragraphs 334, 335, 355, 358, and 382.

TO BOARD 3.

Schedule B.—Earths, earthenware, and glassware. Paragraphs 71, 76, and 78 to 82, inclusive.
Schedule E.—Sugar, molasses, and manufactures of.
Schedule G.—Agricultural products and provisions (except paragraph 216, fish).
Schedule H.—Spirits, wines, and other beverages.
Schedule N.—Sundries. Paragraphs 336 to 339, 341, 344, 346, 349 to 353, 372, 376, 377, 381, 383 to 386, and
Administration questions.

The effect of the foregoing arrangement as applied to the former subject classification by the board will be substantially as follows:

To Board 1.—Acids, chemicals, coal tar, drugs, medicinal preparations, oils, paints, soap, toilet articles, glass, marble, stone, earths, wood, wool, fur, leather, jewelry, toys, beads, feathers, musical instruments, fish, india rubber, bone and horn, chip and straw, ivory, precious stones, and imitation precious stones.

To Board 2.—Metals, cotton, flax, jute, hemp, silk, nettings, laces, braids, embroideries, linoleum, trimmings, books, and paper.

To Board 3.—Administration, agriculture, fruit, provisions, plants, live animals, spirits, sugar, sundries, personal effects, paintings, earthenware, antiques, works of art, scientific apparatus, mineral substances, and smokers' articles.

(b) The effect of the new act with reference to the assignment of subjects to the different boards will cause nearly every subject, outside of that of administration, to be submitted to each board for hearing. Confusion may be caused thereby, but such distribution can not, in our opinion, be avoided by reason of more than one subject being contained in a protest. The fact that there is more than one subject in a protest generally causes delay with reference to the final determination by the board. It has been the holding of the board practically from its organization that a protest is an entirety and is presented as such; that the board can not determine one portion thereof and suspend the remainder. To illustrate: Many protests contain in addition to the merchandise the claim for rebate of 5 per cent by reason of transportation in American vessels, as provided in the act of 1913. A hearing in such cases may be had with reference to the merchandise, but suspension being requested under the 5 per cent clause until determination of the appeal now pending from the action of the board with reference to this clause causes suspension of the entire protest, and liquidation is not had until final judgment on the entire protest.

PROTESTS.

On July 1, 1913, the beginning of the fiscal year, there were 105,731 protests in classification cases pending decision by the board, and there were received during the fiscal year 42,125 protests, making a

grand total of 147,856. There were decided during that time 56,941 (covered by 4,330 separate opinions), leaving a total of 90,915 protests pending July 1, 1914, as follows:

Cases to be docketed	19,700
On suspended files	28,500
Protests submitted and with General Appraisers for decisions	4,220
With stenographers for transcription of testimony	200
Protests in which decisions have been drafted, and abandoned protests	38,295
Total pending July 1, 1914	90,915

The number of protests received during the fiscal year, namely, 42,125, compared with the number received during the previous fiscal year, 58,061, shows a falling off in protests filed at the various ports throughout the country compared with the last several previous years.

REAPPRAISEMENTS.

On July 1, 1913, there were pending 915 appeals for action by single general appraisers, and 384 appeals for action by boards of three general appraisers making a total of 1,299 appeals pending. During the fiscal year there were received 4,686 appeals for action by single general appraisers and 1,530 appeals for action by boards of three general appraisers, a total of 6,216, making in appeals pending and received the total of 7,515. Of this number 4,602 were decided by single general appraisers and 999 left pending action, and 1,530 appeals were decided by boards of three general appraisers and 273 left pending at the close of the fiscal year.

In the appendix hereto appear the results of the decisions in segregated form. There also will be found in the appendix a statement showing the ports from which the appeals have been received and the number of appeals from each during the fiscal year.

TESTIMONY.

During the fiscal year there were taken in classification hearings and reappraisements at New York and other ports and transcribed by reporters testimony amounting to 5[illegible],124 folios. In addition to this there was a large amount of testimony taken in reappraisement cases by the reporters, the transcribing of which was not required, as appeals to board reappraisement were not made, and there being no transcription of such testimony the exact amount thereof can not be stated.

REHEARINGS.

At the close of the last fiscal year there were left 3 rehearings pending action in classification cases, and during the year there were received 129 requests for rehearing, making a total of 132 to be acted upon. Of this number 127 were granted, denied, or otherwise disposed of, leaving 5 applications pending at the close of the fiscal year. In reappraisement appeals there were received and acted upon 10 requests for rehearings, 9 of which were denied and 1 granted.

TEA APPEALS.

The number of applications for review of the action of tea examiners received during the fiscal year was 111.

According to the invoices received with the above applications there were 15,240 packages involved, of which 5,234 packages were found to be equal to the standards and 9,962 packages were found to be below the standards established by the Secretary of the Treasury. Forty-four packages are awaiting the decision of the court, injunction proceedings having been taken against the board as to the validity of the Read method.

All the cases were promptly decided, as shown in the statement appearing in the appendix hereto (except 2 samples constituting the 44 packages above mentioned), where also will be found a list of ports and the number of appeals from each which were forwarded to the board.

APPEALS FROM BOARD DECISIONS TO UNITED STATES COURT OF CUSTOMS APPEALS.

During the fiscal year there were 221 appeals for review of board's decisions to the United States Court of Customs Appeals. Returns of records were made in 183 cases, and during the same period 247 appeals were decided. In these decisions the board was affirmed in 98 cases and reversed in 66 on argument and was sustained in 50 cases, the appeals being dismissed without argument and reversed in 33 decided in like manner, the total number of decisions by the Court of Customs Appeals being 247. The affirmances and reversals will be found in tabulated form in the appendix to this report.

BUREAU OF SAMPLES.

The proper disposition of all samples as received, both protest and court samples, has been made as required, and all samples not further needed by the board have been returned to collectors for delivery to owners or delivered direct by the board to the protestants or their legal attorneys, under the rules of the board.

EDITORIAL WORK.

The editorial work for the fiscal year consisted of the preparation for publication of the pamphlet known as Appeals Pending Before United States Courts in Customs Cases, issued quarterly, in October, January, April, and July, Nos. 38, 39, 40, and 41; also the following matter for the weekly Treasury Decisions:

Decisions of the United States courts	10
Opinions of the board published in full	106
Abstracts covering 4,224 unpublished decisions of the board in protest cases and on applications for rehearing	3,062

Other matter as follows:

Published weekly reports of reappraisements	52
Semiannual indexes of reappraisements	2
Stencils for daily circular sheets	156

CORRESPONDENCE AND CLERICAL WORK.

During the fiscal year the letters received and recorded requiring attention numbered 9,883 and those sent numbered 8,289, making a total of 18,172 received and sent. In connection with protest hearings there were prepared and mailed notices in some 43,500 protests; and in connection with the reappraisements there were made up and mailed the following: Reports to appraisers, 5,400; reports to collectors, 7,050; witness notices, 2,800; witness blanks, 6,800; importers' notices, 11,400; daily circular sheets, 76,000, together with subpœnas estimated at 2,500.

COMMISSIONS.

Under the provisions of Rule XXIII of the Rules of Procedure and Practice before the Board, 36 commissions in various cases have been issued during the year for the taking of testimony at distant points and abroad, where it has been shown to the board having jurisdiction of the protests involved that the testimony of certain witnesses was necessary and important in the cases, and that the witnesses could not attend the trial thereof. These commissions have been taken out respectively by the attorneys for the United States and for the importers as petitioned.

SALE OF TRANSCRIPTS OF TESTIMONY.

Pursuant to article 1546, Customs Regulations of 1908, there was received for transcripts of testimony for the fiscal year the sum of $592.70, which was turned over to the cashier of the customhouse, New York, and regularly accounted for.

REMARKS.

(c) It has been the policy of the board, and practically directed by the statute of August 5, 1909, that hearings be had in different ports of the United States on classification and reappraisement. During the fiscal year 1913 single general appraisers attended 66 hearings outside the city of New York. At these hearings a single general appraiser would hear the testimony, which would afterwards be transcribed and then submitted to the board at the port of New York when the facts would be passed on and decision rendered. During the past year the department has forwarded requests by importers and by the collector that the board hold hearings at Tampa, Fla. Telegrams were also received requesting hearings at Laredo, Tex. In each instance these were not places in which a regular docket was held, but upon attendance by a single general appraiser it was found that it was a necessity to hold such hearings. In many instances the hearings at other ports than New York have been quite extensive. At Los Angeles and San Francisco many days were taken up in hearing a single case upon the question as to whether or not Japanese oak was plain lumber or cabinet wood. The record is voluminous, showing the necessity of attendance at these places that the facts with reference to the action of the collector in his classification may be passed on by the board. It is believed by the importers, and so stated

by many of them, that they have a right to have their causes heard, especially in reappraisements, at the port in which they pay the duty. As an illustration of this statement: At the hearing held in Chicago recently an importer from Michigan presented his cause as to whether or not blank wheels were or were not exempt from duty. The importer could not, as he stated, present his cause at New York, as the amount involved in the single instance would not justify the expense, and yet he felt that he should have his cause heard where he paid the tax. Many illustrations of this character might be given. It is our opinion that such hearings are a necessity as well as required by the statute. The board has limited as much as possible such hearings by reason of the expense incurred, but has not in any manner attempted to curtail hearings where the extent of the business justified. The hearings at the port of New York, of course, are very large, keeping the board in constant action, and the hearings outside New York may impede progress here, but that such hearings are justifiable and of necessity the board has no doubt.

Respectfully,

JERRY B. SULLIVAN, *President.*
HENDERSON M. SOMERVILLE.
W. B. HOWELL.
I. F. FISCHER.
BYRON S. WAITE.
EUGENE G. HAY.
CHAS. P. MCCLELLAND.
S. B. COOPER.
GEO. STEWART BROWN.

Hon. W. G. MCADOO,
Secretary of the Treasury.

APPENDIX.

Statement of protests pending June 30, 1914.

Total pending July 1, 1913		105,731
Received from July 1, 1913, to June 30, 1914, as follows:		
July, 1913	4,220	
August, 1913	2,928	
September, 1913	3,330	
October, 1913	2,899	
November, 1913	594	
December, 1913	2,059	
January, 1914	2,508	
February, 1914	1,986	
March, 1914	4,040	
April, 1914	7,526	
May, 1914	6,270	
June, 1914	3,765	
		42,125
Total		147,856
Decided from July 1, 1913, to June 30, 1914		56,941
Total remaining undecided as follows		90,915
Cases to be docketed		19,700
On suspended files		28,500
Protests submitted and with general appraisers for decisions		4,220
With stenographers for transcription of testimony		200
Protests in which decisions have been drafted, and abandoned protests		38,295
Total pending July 1, 1914		90,915

Number and disposition of protests since the organization of the board.

Years.	Received.	Decided.	Suspended.
August and September, 1890	1,700	704	.....
Oct. 1, 1890, to Sept. 30, 1891	50,146	6,006	38,757
Oct. 1, 1891, to Sept. 30, 1892	51,635	59,592	25,483
Oct. 1, 1892, to Sept. 30, 1893	26,404	26,394	25,428
Oct. 1, 1893, to Sept. 30, 1894	19,862	18,403	28,916
Oct. 1, 1894, to Sept. 30, 1895	24,150	14,661	35,597
Oct. 1, 1895, to Sept. 30, 1896	20,078	20,848	34,724
Oct. 1, 1896, to Sept. 30, 1897	14,544	8,794	40,379
Oct. 1, 1897, to Sept. 30, 1898	16,969	19,213	35,751
Oct. 1, 1898, to Sept. 30, 1899	21,876	17,279	41,514
Oct. 1, 1899, to Sept. 30, 1900	22,370	14,420	49,990
Oct. 1, 1900, to Sept. 30, 1901	19,789	20,584	48,697
Oct. 1, 1901, to Sept. 30, 1902	18,854	18,280	47,654
Oct. 1, 1902, to Sept. 30, 1903	29,589	12,952	58,525
Oct. 1, 1903, to June 30, 1904	30,210	23,321	48,727
Fiscal year ended June 30—			
1905	38,768	44,139	54,141
1906	40,892	33,557	55,432
1907	58,443	80,765	39,307
1908	44,230	38,307	45,548
1909	62,735	39,805	54,543
1910	65,951	45,084	33,490
1911	121,187	66,419	51,524
1912	96,099	120,801	9,256
1913	58,061	98,483	26,344
1914	42,125	56,941	28,500

Total since organization:

Received	996,667
Decided	905,752
Undecided June 30, 1914	90,915

Reappraisements for the year ended June 30, 1914.

	New York.	Other ports.	Total.
BY GENERAL APPRAISERS.			
Appeals pending last report			915
Appeals from New York	3,394		3,394
Appeals from other ports		1,292	1,292
Total			5,601
Disposed of as follows:			
Appraiser wholly sustained	1,642	621	2,263
Appraiser partly sustained	603	220	823
Advanced over appraiser	43	95	138
Invoice value sustained	126	16	142
Entered value sustained	880	330	1,210
Appeals returned dismissed	13	13	26
Appeals pending			999
Total			5,601
BY BOARDS OF THREE GENERAL APPRAISERS.			
Appeals pending last report			384
Appeals from New York	1,187		1,187
Appeals from other ports		343	343
Total			1,914
Disposed of as follows:			
General appraiser wholly sustained	757	205	962
General appraiser partly sustained	186	57	243
Advanced over general appraiser	45	29	74
Invoice value sustained	5	13	18
Entered value sustained	253	69	322
Appeals returned dismissed	12	10	22
Appeals pending			273
Total			1,914
Total number of reappraisements by general appraisers	3,307	1,295	4,602
Total number of reappraisements by boards	1,258	383	1,641
Total number of appeals pending			1,272
Total			7,515

Total number of appeals for single reappraisement	4,686
Total number of appeals for board reappraisement	1,530
Total single and board appeals	6,216

Reappraisements received by ports for the year ended June 30, 1914.

Albany	5	Niagara Falls	6
Atlanta	1	Norfolk	1
Baltimore	52	Peoria	1
Boston	192	Petoskey	1
Bridgeport	57	Philadelphia	173
Brownsville	3	Pittsburgh	3
Buffalo	24	Ponce	1
Chicago	121	Port Huron	8
Cincinnati	11	Portland, Oreg	6
Cleveland	23	Providence	10
Dallas	1	Port Townsend	4
Denver	2	Richmond	2
Detroit	24	Rouses Point	2
Duluth	1	St. Albans	1
Eastport	1	St. Louis	70
Fall River	2	San Diego	3
Galveston	20	San Francisco	138
Gladstone	2	Sault Ste. Marie	1
Grand Rapids	2	Seattle	36
Guanica	1	Springfield	4
Honolulu	3	Tacoma	24
Houston	2	Tampa	7
Indianapolis	5	Texas City	1
Jacksonville	1	Utica	10
Los Angeles	17	Vanceboro	4
Malone	9	Washington	1
Milwaukee	8	Worcester	2
Nashville	1	New York	3,394
Newark	44		
New Orleans	96	Total	4,686
Newport News	41		

List of ports and number of times visited by general appraisers.

Albany	1	Minneapolis	2
Atlanta	1	New Orleans	3
Boston	7	Portland, Oreg	3
Buffalo	3	Pittsburgh	2
Baltimore	4	Providence	4
Chicago	6	Philadelphia	5
Cleveland	2	San Francisco	3
Cincinnati	1	Seattle	3
Detroit	3	St. Paul	2
Galveston	2	St. Louis	2
El Paso	1	Tampa	1
Los Angeles	3	Washington	1
Laredo	1		

Work of the tea board under the act of Mar. 2, 1897, for the fiscal year ended June 30, 1914.

[Review of rejections of imported teas by tea examiners.]

Applications received during 12 months ended June 30, 1914	111
Decided	111
Applications overruled	42
Applications sustained	31
Applications partly sustained	38
Total	111
Hearings	10
Experts called	25
Samples found equal to standards	217
Samples found below standards	403
Total	620
Samples held pending decision of court in injunction proceedings	2
Total samples	622
Reports to Secretary of the Treasury of results of hearings	29
Total applications received under the acts of Mar. 2, 1897, and June 30, 1897, to June 30, 1914	2,805

Number of and ports from which tea appeals have been received from July 1, 1913, to June 30, 1914.

San Francisco	60	Seattle	2
New York	31	Dayton, Ohio	1
Chicago	4	Richmond, Va	1
Boston	3	New Orleans	1
Malone, N. Y	3	Total	111
Honolulu	3		
Portland, Oreg	2		

Appeals.

Review of board decisions by the United States Court of Customs Appeals (July 1, 1913, to June 30, 1914.)

Applications for review		221
Returns of record		183
Decided upon argument:		
Board affirmed	98	
Board reversed	66	
Total		164
Decided without argument:		
Appeals dismissed (board sustained)	50	
Board reversed	33	
Total		83
Total decisions by the Court of Customs Appeals		247

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ANNUAL REPORT OF

The Board of United States General Appraisers

FOR THE FISCAL YEAR ENDED JUNE 30

1915

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ANNUAL REPORT OF

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TREASURY DEPARTMENT,

Document No. 2763.

Secretary—Customs.

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NNUAL REPORT OF THE BOARD OF UNITED STATES GENERAL APPRAISERS.

BOARD OF UNITED STATES GENERAL APPRAISERS,
641 WASHINGTON STREET,
New York, July 1, 1915.

SIR: I have the honor to submit herewith the annual report of e Board of United States General Appraisers for the year ended ne 30, 1915.

There have been no changes in the personnel of the Board of Gen- al Appraisers during the fiscal year, the assignment of members maining as follows:

Board 1.—Charles P. McClelland (chairman), Jerry. B. Sullivan, and George Stewart own.

Board 2.—I. F. Fischer (chairman), William B. Howell, and Sam B. Cooper.

Board 3.—Byron S. Waite (chairman), Henderson M. Somerville, and Eugene G. y.

No changes in the assignment of subjects to the respective boards r to the general appraisers have been made during the fiscal year.

TEA BOARD.

(Act of Mar. 2, 1897.)

Under date of December 29, 1914, the president of the board resented to the department that it was deemed advisable that the m of the Tea Board should expire annually, so that the work of the ard might be equitably distributed among the members, and accord- ly suggested the appointment of the following as the Tea Board the calendar year 1915: Judges Byron S. Waite (chairman), I. F. cher, and Henderson M. Somerville. On January 4, 1915, the artment approved the recommendation and made the appoint- nts, the service to be for one year, or until January 1, 1916.

PROTESTS.

n July 1, 1914, the beginning of the fiscal year, there were 90,915 tests in classification cases pending decision by the board, and e were received during the fiscal year 32,546 protests, making a d total of 123,461. There were decided during that time 47,454 ered by 2,788 opinions), leaving a total of 76,007 protests pend- July 1, 1915, as follows:

to be docketed, which include continued cases and protests in which rt cases have been decided	15,397
spended files	50,008
sts submitted and with General Appraisers for decision	2,940
stenographers for transcription of testimony	520
sts on which decisions have been drafted and abandoned protests	7,142
Total pending July 1, 1915	76,007

The above statement shows that the protests received are now a trifle in excess of the number received prior to the act of 1909. During the four years the act of 1909 was in force there were filed in the office of the Board of General Appraisers 341,298 protests, as against 325,021 protests for the previous 10 years.

In the 10 years prior to 1909 protests were received as follows:

Year.	Number of protests received.	Year.	Number of protests received.
1899	21,876	1906	40,892
1900	22,370	1907	58,443
1901	19,789	1908	44,230
1902	18,854		
1903	29,589	Total for the 10 years	325,021
1904	30,210	Average	32,502
1905	38,768		

While the above statement shows there were received by the board during the fiscal year 32,546 protests, this does not clearly indicate the volume of work involved as compared with protests received in previous years. Prior to the act of 1913, a majority of the protests covered a single issue only, whereas under the present act a protest will in many instances cover from one to five issues so that the 32,546 protests received during the past fiscal year would have been, under the practice prevailing in previous years, considerably in excess of the number shown in the above statement. Besides the protests referred to covering more than one issue a protest may cover from 2 to 20 entries. In many instances the same entries will be covered by a number of individual protests, each on a separate issue, resulting in an increased amount of clerical work in cross-referencing and in the constant interchanging of entries from one case to another as they come before the board for hearings, etc.

During the year regular monthly dockets were prepared for hearing in New York and for hearing at ports other than New York, as per the published schedule, and in conformity with the board's rules. There were docketed for hearing at ports other than the port of New York during the year 9,845 protests.

It will be noticed there are more than 50,000 suspended protests. Of this number over 45,000 are suspended under the 5 per cent issue now awaiting decision of the test case by the Supreme Court of the United States. This does not mean that the 45,000 protests suspended cover the 5 per cent issue alone. There are included in this number thousands of protests covering one or more other issues. These issues, other than the 5 per cent, have been docketed and tried out by the board and now stand submitted on the evidence produced and ready for action by the board when the Supreme Court shall have finally passed on the 5 per cent issue. It does not mean that these 45,000 protests are to be redocketed. When the issue as to the 5 per cent has been ultimately settled opinions will be written and the cases disposed of. In more than 80 per cent of this number the issues other than the 5 per cent have been settled in other protests.

There have been copied and prepared for promulgation 2,7[illegible] General Appraiser's opinions with schedules covering 47,454 protests, certified copies of the decisions forwarded to the respective collectors and carbon copies furnished for the department publications, Assistant Attorney General, and other customs officers, a[illegible]

notices of decisions forwarded to the protestants or their attorneys, and a decision record made on the 47,454 protests and tracing cards.

It will be noted in connection herewith that there were 14,908 more protests decided during the fiscal year than were received by the board during the same period.

Reference to former reports shows that from 1896 to 1905 (10 years) there were 199,830 protests decided, and from 1906 to 1915, inclusive (10 years), there were 627,616 protests decided, making 27,786 more protests decided during the past 10 years than the previous 10 years.

Samples have been obtained from the sample bureaus and forwarded with letter to the Analytical Bureau of the United States appraiser at New York, requesting analyses in 372 cases, and the proper records made in same on return.

REAPPRAISEMENTS.

On July 1, 1914, there were pending 999 appeals to reappraisement for action by single general appraisers and 273 appeals for action by boards of three general appraisers, making a total of 1,272 appeals pending. During the fiscal year there were received 6,626 appeals for action by single general appraisers and 1,782 appeals for action by boards of three general appraisers, a total of 8,408, making in appeals pending and received 9,680. Of this number 5,174 were decided by single general appraisers and 2,451 left pending action, and 1,408 appeals were decided by boards of three general appraisers and 647 left pending at the close of the fiscal year.

In the appendix hereto are the results of the decisions in separate form. There also will be found in the appendix a statement showing the ports from which the appeals have been received and the number from each during the fiscal year.

In comparing the figures as here given with the receipts for the fiscal year 1914, there is shown an actual increase of 33⅓ per cent in appeals to reappraisement, the single cases from New York showing an increase of 1,278 and the other port cases being increased 662, while appeals to boards of three from New York show an increase of 159 and those from other ports 93.

The trial of cases before the board has been greatly retarded by the conditions in Europe. Owing to the fact that so many of the countries are engaged in war, it is almost impossible to obtain testimony to establish the facts at issue, either by deposition or otherwise. This to a large measure accounts for the number of appeals to reappraisement remaining undecided.

TEA APPEALS.

The number of applications for review of the action of tea examiners during the fiscal year was 60.

According to the invoices received with the above applications there were 10,383 packages involved, of which 1,452 packages were found to be equal to the standard and 7,806 packages were found to be below the standard established by the Secretary of the Treasury, 1,125 packages being withdrawn for immediate exportation. Forty-four packages from previous years are awaiting the decision of the court, injunction proceedings having been taken against the board as to the validity of the Read method.

All the cases were promptly decided, as shown in the statement appearing in the appendix hereto (except the 2 samples constituting the 44 packages above mentioned), where will be found a list of ports and the number of appeals from each which were forwarded to the board.

APPEALS FROM BOARD DECISIONS TO THE UNITED STATES COURT OF CUSTOMS APPEALS.

During the year there were 157 appeals taken from board decisions to the United States Court of Customs Appeals. During the same period 196 appeals were decided. The Five Per Cent Discount cases, suits 1346 and others (14 in all), United States *v.* Pulaski and others, are now pending in the United States Supreme Court on writ of certiorari.

BUREAU OF SAMPLES.

The proper disposition of all samples as received, both protest and court samples, has been made as required, and all samples not further needed by the board have been returned to collectors for delivery to owners or delivered direct by the board to the protestants or their attorneys, under the rules of the board.

SALE OF TRANSCRIPTS OF TESTIMONY.

Pursuant to article 1546, Customs Regulations of 1908, there was received for transcripts of testimony for the fiscal year the sum of $919.80, which was turned over to the cashier of the customhouse at New York.

TESTIMONY.

During the fiscal year there was taken in classification and reappraisement hearings at New York and other ports and transcribed by reporters testimony amounting to 53,325 folios. In addition to this there was a large amount of testimony taken in reappraisement cases, the transcribing of which was not required, as appeals to board reappraisement were not had.

REHEARINGS.

At the close of the last fiscal year there were 5 applications for rehearing pending action in classification cases. During the year there were received 141 requests for rehearing, making a total of 146 to be acted upon. Of this number 136 were granted, denied, or otherwise disposed of, leaving 10 applications pending at the close of the fiscal year. In reappraisement appeals there were received and acted upon 22 requests for rehearing, of which 17 were denied, 4 granted, and 1 is pending.

Respectfully,

JERRY. B. SULLIVAN,
President of the Board.

The SECRETARY OF THE TREASURY.

APPENDIX.

Statement of protests pending June 30, 1915.

otests pending June 30, 1914		90, 915
:eceived from July 1, 1914 to June 30, 1915, as follows:		
July, 1914	4, 058	
August, 1914	3, 125	
September, 1914	2, 492	
October, 1914	2, 391	
November, 1914	2, 542	
December, 1914	2, 095	
January, 1915	2, 395	
February, 1915	2, 640	
March, 1915	3, 034	
April, 1915	2, 753	
May, 1915	2, 664	
June, 1915	2, 357	
		32, 546
Total		123, 461
cided from July 1, 1914, to June 30, 1915		47, 454
'otal remaining undecided as follows:		
es to be docketed		15, 397
suspended files		50. 008
tests submitted and with general appraisers for decision		2, 940
th stenographers for transcription of testimony		520
tests on which decisions have been drafted, and abandoned protests		7, 142
Total pending July 1, 1915		76, 007

Number and disposition of protests since the organization of the board.

Years.	Received.	Decided.	Suspended.
ust and September, 1890	1, 700	704	.....
1, 1890, to Sept. 30, 1891	50, 146	6, 006	38, 757
1, 1891, to Sept. 30, 1892	51, 635	59, 592	25, 483
1, 1892, to Sept. 30, 1893	26, 404	26, 394	25, 428
1, 1893, to Sept. 30, 1894	19, 802	18, 403	28, 916
1, 1894, to Sept. 30, 1895	21, 150	14, 661	35, 597
1, 1895, to Sept. 30, 1896	20, 078	20, 848	34, 724
1, 1896, to Sept. 30, 1897	14, 544	8, 794	40, 379
1, 1897, to Sept. 30, 1898	16, 909	19, 213	35, 751
1, 1898, to Sept. 30, 1899	21, 876	17, 279	41, 514
1, 1899, to Sept. 30, 1900	22, 370	14, 420	49, 980
1, 1900, to Sept. 30, 1901	19, 789	20, 584	48, 697
1, 1901, to Sept. 30, 1902	18, 854	18, 280	47, 654
1, 1902, to Sept. 30, 1903	29, 589	12, 952	58, 525
1, 1903, to June 30, 1904	30, 210	23, 321	48, 727
l year ended June 30—			
905	38, 768	44, 139	54, 141
906	40, 892	33, 557	55, 432
907	58, 443	80, 715	39, 307
908	44, 230	38, 307	45, 518
909	62, 735	39, 805	54, 543
910	65, 951	45, 084	33, 490
911	121, 187	66, 419	51, 524
912	96, 699	120, 801	9, 256
913	58, 061	98, 483	26, 344
914	42, 125	56, 941	28, 500
915	32, 546	47, 454	50, 008

since organization:	
eceived	1, 029, 213
ecided	953, 206
Undecided June 30, 1915	76, 007

Report of the reappraisement division for the year ended June 30, 1915.

	New York.	Other ports.	Total.
BY SINGLE GENERAL APPRAISERS.			
Appeals pending last report			999
Appeals from New York			4,692
Appeals from other ports			1,95
Total			7,62
Disposed of as follows:			
Appraiser wholly sustained	1,661	654	2,31
Appraiser partly sustained	631	198	82
Advanced over appraiser	69	87	15
Invoice value sustained	447	126	57
Entered value sustained	786	287	1,07
Under entered value	21	19	4
Under invoice value	10	20	3
Appeals dismissed	106	52	15
Appeals pending			2,45
Total			7,62
BY BOARDS OF THREE GENERAL APPRAISERS.			
Appeals pending last report			27
Appeals from New York			1,34
Appeals from other ports			43
Total			2,05
Disposed of as follows:			
General appraisers wholly sustained	524	300	82
General appraisers partly sustained	114	54	16
Advanced over general appraisers	88	11	9
Invoice value sustained	76	4	8
Entered value sustained	111	40	15
Under entered value	8	7	1
Appeals dismissed	55	16	7
Appeals pending			64
Total			2,05
Total number of reappraisements by general appraisers	3,731	1,443	5,17
Total number of reappraisements by boards	976	432	1,40
Total number of appeals pending			3,09
Total			9,68

Reappraisements received by ports for the year ended June 30, 1915.

Baltimore	347	Memphis	
Boston	320	Milwaukee	
Bridgeport	14	Minneapolis	1
Buffalo	18	Muskegan	
Chicago	259	New Haven	
Cincinnati	7	New Orleans	8
Cleveland	61	Newport News	3
Columbus	1	Niagara Falls	
Dallas	4	Oakland	
Des Moines	4	Peoria	
Detroit	23	Philadelphia	18
Duluth	2	Pittsburgh	
Eastport	2	Port Huron	
El Paso	1	Portland, Oreg	
Galveston	12	Providence	
Gladstone	3	Rochester	
Hartford	1	Rouses Point	
Honolulu	3	St. Albans	
Kansas City	52	St. Louis	1
Key West	2	St. Paul	
Laredo	1	San Diego	
Los Angeles	61	San Francisco	1

Reappraisements received by ports for the year ended June 30, 1915—Continued.

n Juan	1	Wilmington	1
attle	37	Worcester	4
okane	2		
ringfield	11	Total number of single cases from other ports	1,954
mas	1	Total number of single cases from New York	4,672
coma	13	Total number of appeals for board reappraisements	1,782
mpa	14		
xas City	1	Total	8,408
ledo	4		
ica	1		
nceboro	2		
ashington	1		

List of ports and number of times visited by general appraisers.

lanta	1	Memphis	1
ltimore	7	New Orleans	2
ffalo	2	Newport News	1
ston	7	Philadelphia	7
icago	6	Providence	3
eveland	2	Portland, Oreg	3
ncinnati	1	Pittsburgh	1
troit	2	St. Paul	2
Paso	1	Seattle	3
lveston	1	St. Louis	2
nolulu	1	San Francisco	3
nsas City	1	Savannah	1
s Angeles	3	Tampa	1
uisville	1	Washington	1
nneapolis	1		

ork of the tea board under the act of Mar. 2, 1897, for the fiscal year ended June 30, 1915

[Review of rejections of imported teas by tea examiners.]

plications received during 12 months ended June 30, 1915	60
cided	60
plications overruled	38
plications sustained	8
plications partly sustained	14
Total	60
arings	16
perts called	25
nples found equal to standards	60
nples found below standards	175
nples withdrawn	11
Total samples	246
nples held pending decision of court in injunction proceedings	2
ports to Secretary of the Treasury of results of hearings	33
al applications received under the acts of Mar. 2, 1897, and June 30, 1897	2,865

Number of and ports from which tea appeals have been received from July 1, 1914, to June 30, 1915.

w York	34	Honolulu	2
Francisco	8	St. Louis	1
ttle	4	Chicago	1
tland, Oreg	3	Rouses Point	1
ton	3	Malone	1
oma	2		

COURT APPEALS.

Review of board decisions by the United States Court of Customs Appeals.

Appeals pending July 1, 1914	76	
Appeals filed during year	157	
Total		233
Decided		196
Pending June 30, 1915		37
Decisions from July 1, 1914, to June 30, 1915:		
Board affirmed	100	
Board reversed	64	
Board modified	13	
Dismissed	17	
Remanded	2	
Total		196

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ANNUAL REPORT OF

The Board of United States General Appraisers

FOR THE FISCAL YEAR ENDED JUNE 30

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ANNUAL REPORT OF

The Board of United States General Appraisers

FOR THE FISCAL YEAR ENDED JUNE 30

1916

WASHINGTON
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1916

TREASURY DEPARTMENT,

Document No. 2788.

Secretary—Customs.

ANNUAL REPORT OF THE BOARD OF UNITED STATES GENERAL APPRAISERS.

BOARD OF UNITED STATES GENERAL APPRAISERS,
641 WASHINGTON STREET,
New York, July 1, 1916.

SIR: I have the honor to submit herewith the annual report of the Board of United States General Appraisers for the year ended June 30, 1916.

On September 15, 1915, the death of General Appraiser Henderson M. Somerville occurred, leaving a vacancy in the General Board of United States General Appraisers and reducing board 3, of which Judge Somerville was assigned a member, to two members. The vacancy caused by the death of General Appraiser Somerville has to date not been filled, and with this exception there have been no changes in the personnel of the Board of General Appraisers during the fiscal year, the assignment of members remaining as follows:

Board 1.—Charles P. McClelland (chairman), Jerry. B. Sullivan, and George Stewart Brown.
Board 2.—I. F. Fischer (chairman), William B. Howell, and Sam B. Cooper.
Board 3.—Byron S. Waite (chairman) and Eugene G. Hay.

The assignments of subjects to the respective boards have been without change during the fiscal year.

TEA BOARD.

(Act of March 2, 1897.)

As represented to the department under date of December 29, 1914, it was deemed advisable that the term of the members of the tea board should expire annually, so that the work of the board might be equitably distributed among the members. The president of the general board suggested to the department that the following general appraisers be appointed as the tea board for the calendar year 1916: Judges William B. Howell (chairman), Jerry. B. Sullivan, and Charles P. McClelland. This recommendation was approved by the department and the tea board is now constituted as stated.

PROTESTS.

On July 1, 1915, there were 76,007 protests in classification cases pending decision by the board, and there were received during the fiscal year ended June 30, 1916, 18,115 protests, making a grand total of 94,122. There were decided during that time 19,650, leaving a total of 74,472 protests pending July 1, 1916, as follows:

Cases to be docketed	11,434
On suspended files	59,579
Protests submitted and with General Appraisers for decision	1,527
With stenographers for transcription of testimony	537
Protests on which decisions have been drafted, and abandoned protests	835
Awaiting return of commission	560
Total pending July 1, 1916	74,472

While the statement as to the number of protests received shows 18,155 for the fiscal year, it again may be stated, as in the board's report for the fiscal year 1915, that this does not clearly indicate the volume of work involved as compared with protests received in previous years. A majority of the protests received prior to the act of 1913 covered a single issue only, whereas under the present act a protest will in many instances cover from one to five issues, so that hearings are much more extended than under previous acts and the issue involved in a protest may and frequently is greatly enlarged.

During the year regular monthly dockets were prepared for hearing in New York and for hearings at ports other than New York as per the published schedule and in conformity with the board's rules. There were docketed for hearing at ports other than New York during the year 6,250 protests.

Of the more than 59,000 cases on the suspended files the larger portion are suspended under the 5 per cent issue, the test case before the Supreme Court of the United States.

In the total number of suspended cases there are many covering more than one issue that have been docketed and tried and submitted on the evidence and ready for decision by the board when the Supreme Court shall have passed on the test case now pending before the court. The remaining issues in these cases in most instances have been settled.

There have been copied and prepared for promulgation 2,644 opinions of general appraisers, with schedules covering 19,650 protests and certified copies thereof forwarded to the respective collectors and carbon copies furnished for the department publications, Assistant Attorney General, and other customs officers, and notices of each decision forwarded to the protestants or their attorneys and a record made on the protest and tracing card. There were decided 1,535 more protests than were received during the fiscal year.

As during the previous fiscal year, samples were obtained from the sample bureaus of the United States appraiser at New York for the purpose of analysis, and proper record made in each case.

REAPPRAISEMENTS.

July 1, 1915, there were pending 2,451 appeals to reappraisement for action by single general appraisers and 647 appeals for action by boards of three general appraisers, making a total of 3,098 appeals pending. During the fiscal year there were received 5,096 appeals for action by single general appraisers and 2,568 appeals for action by boards of three general appraisers, making appeals pending and received 10,762. Of this number 5,719 were decided by single general appraisers and 1,828 remaining undisposed of. Two thousand

three hundred and sixteen appeals were decided by boards and 899 pending at the close of the fiscal year.

There is shown in the appendix hereto the results of the decisions in separate form. There will also be found in the appendix a statement of the ports from which the appeals have been received and the number during the fiscal year.

The number of appeals to reappraisement received by the board has been almost up to that of the previous fiscal year and far above normal, owing to the conditions created by the war in Europe, and, as in the fiscal year 1915, it has been almost impossible to obtain testimony to establish the facts at issue, either by deposition or otherwise.

TEA APPEALS.

The number of applications for review of the action of tea examiners during the fiscal year was 109.

According to the invoices received with the above applications there were 29,847 packages involved, of which 17,624 packages were found to be equal to the standard and 12,223 packages were found to be below the standard established by the Secretary of the Treasury. Forty-four packages from the previous year are awaiting the decision of the court, injunction proceedings having been taken against the board as to the validity of the Read method. All cases were promptly decided, as shown in the statement appearing in the appendix hereto (excepting two samples constituting the 44 packages above mentioned), where will be found a list of ports and the number of appeals from each which were forwarded to the board. On October 8, 1915, the Secretary of the Treasury appointed General Appraiser Howell to fill the vacancy in the tea board caused by the death of Judge Henderson M. Somerville.

APPEALS FROM BOARD DECISIONS TO THE UNITED STATES COURT OF CUSTOMS APPEALS.

During the year there were 161 appeals taken from decisions of the board to the United States Court of Customs Appeals. During the same period 147 appeals were decided by the court, and there are now pending in the United States Supreme Court 14 cases, covering the 5 per cent discount suits.

BUREAU OF SAMPLES.

Samples as received, both protest and court samples, have been disposed of as required, and those not further needed by the board have been returned to the customs officers from whom received to be delivered by them to the owners, or have been delivered to the owners or their attorneys direct under the rules of the board.

SALES OF TRANSCRIPTS OF TESTIMONY.

Pursuant to the rules of the board, there was received for transcripts of testimony for the fiscal year the sum of $910.10, which was deposited with the cashier of the customhouse, New York, and his receipt taken therefor.

TESTIMONY.

During the fiscal year there was taken in classification and reappraisement hearings at New York and other ports and transcribed by reporters testimony amounting to 35,947 folios. In addition to this there was a large amount of testimony taken in reappraisement cases the transcribing of which was not required, as appeals to board reappraisements were not had or the cases were decided by the board without the transcription of notes.

REHEARINGS.

At the close of the fiscal year there were pending 10 applications for rehearing and during the year there were received 120, making a total of 130 to be acted upon. Of this number 57 were granted, 67 denied, and 1 withdrawn, leaving 5 pending at the close of the fiscal year 1916. In reappraisement appeals there were received and acted upon 32 requests for rehearing, of which 12 were granted and 20 denied.

Respectfully,

JERRY. B. SULLIVAN,
President of the Board.

The SECRETARY OF THE TREASURY.

APPENDIX.

Statement of protests pending June 30, 1916.

Protests pending June 30, 1915		76,007
Received from July 1, 1915, to June 30, 1916, as follows:		
July, 1915	1,870	
August, 1915	1,548	
September, 1915	1,975	
October, 1915	1,925	
November, 1915	1,793	
December, 1915	1,339	
January, 1916	1,186	
February, 1916	1,323	
March, 1916	1,697	
April, 1916	1,348	
May, 1916	1,244	
June, 1916	867	
		18,115
Total		94,122
Decided from July 1, 1915, to June 30, 1916		19,650
Total remaining undecided as follows:		
Cases to be docketed		11,434
On suspended files		59,579
Protests submitted and with general appraisers for decision		1,527
With stenographers for transcription of testimony		537
Protests on which decisions have been drafted, and abandoned protests		835
Awaiting return of commissions		560
Total pending July 1, 1916		74,472

Number and disposition of protests since the organization of the board.

Years.	Received.	Decided.	Suspended.
August and September, 1890	1,700	704	.....
Oct. 1, 1890, to Sept. 30, 1891	50,146	6,006	38,757
Oct. 1, 1891, to Sept. 30, 1892	51,635	59,592	25,483
Oct. 1, 1892, to Sept. 30, 1893	26,404	26,394	25,428
Oct. 1, 1893, to Sept. 30, 1894	19,862	18,403	28,916
Oct. 1, 1894, to Sept. 30, 1895	24,150	14,661	35,597
Oct. 1, 1895, to Sept. 30, 1896	20,078	20,848	34,724
Oct. 1, 1896, to Sept. 30, 1897	14,544	8,794	40,379
Oct. 1, 1897, to Sept. 30, 1898	16,969	19,213	35,751
Oct. 1, 1898, to Sept. 30, 1899	21,876	17,279	41,514
Oct. 1, 1899, to Sept. 30, 1900	22,370	14,420	49,990
Oct. 1, 1900, to Sept. 30, 1901	19,789	20,584	48,697
Oct. 1, 1901, to Sept. 30, 1902	18,854	18,280	47,654
Oct. 1, 1902, to Sept. 30, 1903	29,589	12,952	58,525
Oct. 1, 1903, to June 30, 1904	30,210	23,321	48,727
Fiscal year ended June 30—			
1905	38,768	44,139	54,141
1906	40,892	33,557	55,432
1907	58,443	80,765	39,307
1908	44,230	38,307	45,548
1909	62,735	39,805	54,543
1910	65,951	45,084	33,490
1911	121,187	66,419	51,524
1912	96,099	120,801	9,256
1913	58,061	98,483	26,344
1914	42,125	56,941	28,500
1915	32,546	47,454	50,008
1916	18,115	19,650	59,579

Total since organization:	
Received	1,047,328
Decided	972,856
Undecided June 30, 1916	74,472

Report of the reappraisement division for the year ended June 30, 1916.

	New York.	Other ports.	Total.
BY SINGLE GENERAL APPRAISERS.			
Appeals pending last report			2,451
Appeals from New York			3,552
Appeals from other ports			1,544
			7,547
Disposed of as follows:			
Appraiser wholly sustained	1,569	653	2,222
Appraiser partly sustained	989	191	1,180
Advanced over appraiser	96	74	170
Invoice value sustained	457	220	677
Entered value sustained	466	292	758
Under entered value	168	42	210
Appeals dismissed	393	109	502
Appeals pending			1,828
BY BOARDS OF THREE GENERAL APPRAISERS.			7,547
Appeals pending last report			647
Appeals from New York			1,968
Appeals from other ports			600
			3,215
Disposed of as follows:			
General appraisers wholly sustained	938	307	1,245
General appraisers partly sustained	233	18	251
Advanced over general appraisers	275	25	300
Invoice value sustained	126	50	176
Entered value sustained	134	67	201
Under entered value	9	2	11
Appeals dismissed	105	27	132
Appeals pending			899
			3,215
Total number of reappraisements by general appraisers	4,138	1,581	5,719
Total number of reappraisements by boards	1,820	496	2,316
Total number of appeals pending			2,727
Total			10,762

Reappraisements received by ports for the year ended June 30, 1916.

Albany	6	Memphis	3
Astoria, Oreg	1	Milwaukee	1
Baltimore	259	Minneapolis	16
Boston	181	Newark	4
Bridgeport	24	New Haven	2
Buffalo	42	New Orleans	72
Chicago	180	Niagara Falls	18
Cincinnati	11	Norfolk	2
Cleveland	22	Norwalk	1
Dallas	17	Nyando	8
Des Moines	1	Omaha	3
Detroit	2	Pembina	1
Dubuque	2	Peoria	2
Duluth	1	Perth Amboy	1
Evansville	1	Petersburg	1
Fort Covington	1	Philadelphia	196
Galveston	2	Pittsburgh	2
Grand Rapids	1	Ponce	9
Hartford	1	Port Huron	3
Honolulu	4	Portland, Oreg	2
Houston	1	Providence	10
Indianapolis	1	Richford	4
Jacksonville	19	Rouses Point	14
Kansas City	62	St. Albans	1
Los Angeles	55	St. Joseph	14
Louisville	1	St. Louis	96
Malone	5	St. Paul	1

Sault Ste. Marie	22	Springfield	1
San Antonio	2	Tacoma	16
San Francisco	70	Tampa	1
San Juan	7	Utica	1
Seattle	25	Vanceboro	1
Spokane	1	Washington, D. C	7

Total of single cases from other ports	1,544
Total of single cases from New York	3,552
Total of appeals for board reappraisements	2,568
	7,664

List of ports and number of times visited by general appraisers.

Atlanta	1	New Orleans	2
Baltimore	6	Newport News	2
Buffalo	2	Omaha	1
Boston	7	Philadelphia	7
Chicago	7	Providence	3
Cleveland	2	Portland	2
Cincinnati	2	Pittsburgh	1
Detroit	2	St. Paul	2
El Paso	1	Seattle	3
Galveston	2	St. Louis	2
Kansas City	3	San Francisco	3
Los Angeles	3	Savannah	2
Louisville	2	Tampa	1
Minneapolis	1		

Work of the tea board under the act of Mar. 2, 1897, for the fiscal year ended June 30, 1916.

[Review of rejections of imported teas by tea examiners.]

Applications received during the 12 months ended June 30, 1916	109
Decided	109
Applications overruled	58
Applications sustained	35
Applications partly sustained	16
Total	109
Experts called	61
Samples found to be equal to standards	219
Samples found to be below standards	212
Total samples	431
Samples held pending decision of the court in injunction proceedings	2
Reports to the Secretary of the Treasury of results of hearings	30
Total applications received under the act of Mar. 2, 1897	2,974

Number of and ports from which tea appeals have been received from July 1, 1915, to June 30, 1916.

New York	64
San Francisco	12
Boston	9
Seattle	7
Honolulu	5
Philadelphia	3
Tacoma	2
Chicago	2
St. Paul	2
St. Louis	1
Detroit	1
Los Angeles	1
Total	109

COURT APPEALS.

Review of board decisions by the United States Court of Customs Appeals.

Appeals pending July 1, 1915	37
Appeals filed during year	161
Total	198
Decided	147
Pending June 30, 1916	51

Decisions from July 1, 1915, to June 30, 1916:

Affirmed	63
Reversed	55
Modified	8
Dismissed	15
Remanded	6
Total decisions	147

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ANNUAL REPORT OF

The Board of United States General Appraisers

FOR THE FISCAL YEAR ENDED JUNE 30

1917

WASHINGTON
GOVERNMENT PRINTING OFFICE
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ANNUAL REPORT OF

The Board of United States General Appraisers

FOR THE FISCAL YEAR ENDED JUNE 30

1917

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1917

Treasury Department,

Document No. 2807.

Secretary—Customs.

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ANNUAL REPORT OF THE BOARD OF UNITED STATES GENERAL APPRAISERS.

BOARD OF UNITED STATES GENERAL APPRAISERS,
641 WASHINGTON STREET,
New York, July 1, 1917.

SIR: I have the honor to submit herewith the annual report of the Board of United States General Appraisers for the year ending June 30, 1917.

There has been no change in the personnel of the Board of General Appraisers during the fiscal year, the assignment of members remaining as follows:

Board 1.—Charles P. McClelland (chairman), Jerry B. Sullivan, and George Stewart Brown.
Board 2.—I. F. Fischer (chairman), William B. Howell, and Sam B. Cooper.
Board 3.—Byron S. Waite (chairman) and Eugene G. Hay.

The vacancy caused by the death of General Appraiser Henderson M. Somerville, on September 15, 1915, has not been filled.

Subjects as assigned to the respective boards have been without change during the fiscal year.

TEA BOARD.

(Act of March 2, 1897.)

The tea board for the calendar year 1917 is as follows: Judge Sam B. Cooper (chairman), Judge George Stewart Brown, and Judge Eugene G. Hay.

Under a construction placed upon the tea act by the Federal court ruling in Boston requiring a full board at all hearings, two alternates were appointed, consisting of Judges I. F. Fischer and Jerry B. Sullivan, to serve at such time as vacancy might occur, from April 1, 1917, to January 1, 1918.

PROTESTS.

On July 1, 1916, there were 74,472 protests in classification cases pending decision by the board, and there were received during the fiscal year ending June 30, 1917, 13,655 protests, making a grand total of 88,127. There were decided during the fiscal year 8,512 protests, leaving a total of 79,615 protests pending July 1, 1917, as follows:

Cases to be docketed	8,920
On suspended files	7,460
Submitted, and with general appraisers for decision	1,900
With stenographers for transcription of testimony	936
Protests in which decisions have been drafted, and abandoned protests	5,335
Awaiting return of commissions	395
Protests awaiting disposition	54,669
Total pending July 1, 1917	79,615

The protests awaiting disposition (54,669) are cases suspended under the 5 per cent discount issue.

There are several thousand of these protests that make other claims, and in most of these stipulations will probably be filed submitting on the record made before suspension. Such protests as are not otherwise stipulated will be docketed, tried, and submitted.

During the year regular dockets were prepared for hearing in New York and at ports other than New York, as per the published schedule and in conformity with the board's rules.

There have been prepared for promulgation 1,233 opinions of general appraisers with schedules covering 8,512 protests, certified copies of the decisions forwarded to the respective collectors, and copies furnished the department publications, Assistant Attorney General, and other customs officers.

Samples have been obtained from the sample bureaus of the United States Appraiser at New York for the purpose of analysis and record made in each case.

REAPPRAISEMENTS.

July 1, 1916, there were pending 1,828 appeals to reappraisement for action by single general appraisers and 899 appeals for action by boards of three general appraisers, making a total of 2,727 appeals pending. During the fiscal year there were received 4,523 appeals for action by single general appraisers and 1,740 appeals for action by boards of general appraisers, making appeals pending and received 8,990. Of this number, 4,186 were decided by single general appraisers and 2,165 remaining undisposed. One thousand nine hundred and fifty-five appeals were decided by boards and 684 pending at the close of the fiscal year.

There are shown in the appendix hereto the results of the decisions in separate form. There will also be found in the appendix a statement of the ports from which the appeals have been received and the number during the fiscal year.

The number of appeals to reappraisement received by the board, while slightly less than the previous fiscal year, is still considerable above normal, and the conditions as existing during the fiscal year 1916 and brought about by the war in Europe make it a serious and tedious proposition to obtain testimony necessary to establish the facts at issue, either by deposition or otherwise.

TEA APPEALS.

The number of applications for review of the action of tea examiners during the fiscal year was 38.

According to the invoices received with the above applications there were 11,602 packages involved, of which 9,659 were found to be equal to the standard, and 1,943 packages were found to be below the standard established by law.

Forty-four packages from the previous year are awaiting the decision of the court, injunction proceedings having been taken against the board as to the validity of what is known as the Read method of testing tea.

All the cases were promptly decided as shown in the statement appearing in the appendix hereto (excepting the two samples con-

stituting the 44 packages above mentioned), where will be found a list of ports and the number of appeals from each which were forwarded to the board.

APPEALS FROM BOARD DECISIONS TO THE UNITED STATES COURT OF CUSTOMS APPEALS.

During the year there were 122 appeals taken from the decisions of the board to the United States Court of Customs Appeals and during the same period 134 appeals were decided by the court.

There are five appeals now pending in the United States Supreme Court.

BUREAU OF SAMPLES.

Samples as received, both protest and court samples, have been disposed of as required. Those not further needed have been returned to the proper customs officers from whom received, to be returned to the owners, or have been delivered to the owners or to the attorneys representing owners, under the rules of the board.

SALES OF TRANSCRIPTS OF TESTIMONY.

Pursuant to the rules of the board there was received for transcripts of testimony for the fiscal year the sum of $753.40, which was deposited with the cashier of the customhouse, New York, and his receipt taken therefor.

TESTIMONY.

During the fiscal year there was taken in classification and reappraisement hearings at New York and other ports and transcribed by reporters, testimony amounting to 55,300 folios.

REHEARINGS.

At the close of the fiscal year 1916 there were pending 6 applications for rehearing and during the year there were received 44, making a total of 50 to be acted upon. Of this number 24 were granted, 21 denied, 1 withdrawn, and 1 dismissed on stipulation, leaving 3 pending at the close of the fiscal year 1917.

Respectfully,

JERRY B. SULLIVAN,
President.

APPENDIX.

Protests.

Pending July 1, 1916	74, 472
Received July 1, 1916, to June 30, 1917	13, 655
	88, 127
Protests decided, July 1, 1916, to June 30, 1917	8, 512
	79, 615

Protests pending July 1, 1917, as follows:

To be docketed	8, 920
On suspended files	7, 460
Submitted and with general appraisers for decision	1, 900
With stenographers for transcription of testimony	936
Protests in which decisions have been drafted, and abandoned protests	5, 335
Awaiting return of commissions	395
Protests awaiting disposition	54, 669
	79, 615

Number and disposition of protests since the organization of the board.

Years.	Received.	Decided.	Suspended.
August and September, 1890	1, 700	704	.....
Oct. 1, 1890, to Sept. 30, 1891	50, 146	6, 006	38, 757
Oct. 1, 1891, to Sept. 30, 1892	51, 635	59, 592	25, 483
Oct. 1, 1892, to Sept. 30, 1893	26, 404	26, 394	25, 428
Oct. 1, 1893, to Sept. 30, 1894	19, 862	18, 403	28, 916
Oct. 1, 1894, to Sept. 30, 1895	24, 150	14, 661	35, 597
Oct. 1, 1895, to Sept. 30, 1896	20, 078	20, 848	34, 724
Oct. 1, 1896, to Sept. 30, 1897	14, 544	8, 794	40, 379
Oct. 1, 1897, to Sept. 30, 1898	16, 969	19, 213	35, 751
Oct. 1, 1898, to Sept. 30, 1899	21, 876	17, 279	41, 514
Oct. 1, 1899, to Sept. 30, 1900	22, 370	14, 420	49, 990
Oct. 1, 1900, to Sept. 30, 1901	19, 789	20, 584	48, 697
Oct. 1, 1901, to Sept. 30, 1902	18, 854	18, 280	47, 654
Oct. 1, 1902, to Sept. 30, 1903	29, 589	12, 952	58, 525
Oct. 1, 1903, to June 30, 1904	30, 210	23, 321	48, 727
Fiscal year ended June 30—			
1905	38, 768	44, 139	54, 141
1906	40, 892	33, 557	55, 432
1907	58, 443	80, 765	39, 307
1908	44, 230	38, 307	45, 548
1909	62, 735	39, 805	54, 543
1910	65, 951	45, 084	33, 490
1911	121, 187	66, 419	51, 524
1912	96, 099	120, 801	9, 256
1913	58, 061	98, 483	26, 344
1914	42, 125	56, 941	28, 500
1915	32, 546	47, 454	50, 008
1916	18, 115	19, 650	59, 579
1917	13, 655	8, 512	7, 460

Total since organization:

Received	1, 060, 983
Decided	981, 368
Undecided June 30, 1917	79, 615

Report of the reappraisement division for the year ending June 30, 1917.

	New York.	Other ports.	Total.
BY SINGLE GENERAL APPRAISERS.			
Appeals pending last report			1,828
Appeals from New York			3,262
Appeals from other ports			1,261
			6,351
Disposed of as follows:			
Appeals wholly sustained	1,135	270	1,405
Appeals partly sustained	747	171	918
Advanced over appraiser	89	60	149
Invoice value sustained	310	313	623
Entered value sustained	348	136	484
Under entered value	243	32	275
Appeals abandoned and dismissed	253	79	332
Appeals pending			2,165
			6,351
BY BOARDS OF THREE GENERAL APPRAISERS.			
Appeals pending last report			899
Appeals from New York			1,363
Appeals from other ports			377
			2,639
Disposed of as follows:			
General appraisers wholly sustained	667	190	857
General appraisers partly sustained	224	37	261
Advanced over general appraisers	377	156	533
Invoice value sustained	78	4	82
Entered value sustained	74	10	84
Under entered value	35	0	35
Abandoned and dismissed	95	8	103
Appeals pending			684
			2,639
Total number of reappraisements by general appraisers	3,125	1,061	4,186
Total number of reappraisements by boards	1,550	405	1,955
Total number of appeals pending			2,849
			8,990

Reappraisements received by ports for the year ended June 30, 1916.

Albany	4	Jacksonville	2
Baltimore	109	Kansas City	45
Bangor	3	Key West	57
Bellingham	2	Laredo	3
Boston	114	Los Angeles	23
Bridgeport	8	Louisville	3
Buffalo	95	Malone	1
Chattanooga	1	Mayaguez, P. R	7
Chicago	80	Memphis	3
Cincinnati	9	Miami	2
Cleveland	5	Minneapolis	4
Dallas	1	Newark	3
Dayton	3	New Haven	3
Detroit	3	New Orleans	85
Duluth	2	Newport	2
Eagle Pass	3	Newport News	2
Eastport	2	Niagara Falls	2
El Paso	1	Norfolk	4
Galveston	3	Noyes	8
Gloucester	1	Peoria	2
Hartford	1	Perth Amboy	1
Holeb	3	Petersburg	1
Indianapolis	2	Philadelphia	131

Pittsburgh	1	San Francisco	72
Ponce, P. R.	19	San Juan, P. R.	6
Port Huron	16	Sault Ste. Marie	128
Providence	11	Seattle	57
Richford	8	South Manchester	1
Richmond	1	Springfield	4
Rochester	1	Sumas	1
Rouses Point	8	Tacoma	3
St. Albans	9	Toledo	3
St. Joseph	13	Van Buren	2
St. Louis	17	Vanceboro	23
St. Paul	3	Washington, D. C.	2
San Diego	2	Worcester	1

Total number of single cases from other ports	1,261
Total number of single cases from New York	3,262
Total number of appeals for Board reapprts	1,740
	6,263

List of ports and number of times visited by general appraisers.

Buffalo	4	Malone	1
Boston	5	Newport News	1
Baltimore	5	New Orleans	1
Bangor	1	Providence	3
Cleveland	2	Philadelphia	4
Chicago	4	Pittsburgh	1
Cncinnati	2	Portland	2
Detroit	1	St. Louis	2
Duluth	1	St. Paul	2
Galveston	1	Seattle	2
Kansas City	2	San Francisco	2
Los Angeles	2	Tampa	1
Minneapolis	2		

Work of the tea board under the act of Mar. 2, 1897, for the fiscal year ended June 30, 1917.

[Review of rejections of imported teas by tea examiners.]

Applications received during the 12 months ending June 30, 1917	38
Decided	38
Applications overruled	16
Applications sustained	20
Applications partly sustained	2
Total	38
Experts called	27
Samples found to be equal to standards	88
Samples found to be below standards	26
Total	114
Samples held pending decision of the court in injunction proceedings	2
Reports to the Secretary of the Treasury of results of hearings	38
Total applications received under the act of Mar. 2, 1897	3,012

Number of and ports from which tea appeals have been received from July 1, 1916, to June 30, 1917.

New York	14
St. Louis	7
San Francisco	5
Sumas, Wash	4
Tacoma	2
Seattle	1
Boston	1
Pittsburgh	1
Detroit	1
Honolulu	1
Portland, Oreg	1
Total	38

COURT APPEALS.

Review of board decisions by the United States Court of Customs Appeals.

Appeals pending July 1, 1916	51
Appeals filed during the year	122
Total	173
Decided	134
Pending June 30, 1917	39

Decisions from July 1, 1916, to June 30, 1917:

Affirmed	57
Reversed	44
Modified	13
Dismissed	20
Total	134

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ANNUAL REPORT OF

The Board of United States General Appraisers

FOR THE FISCAL YEAR ENDED JUNE 30

1918

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TREASURY DEPARTMENT,

Document No. 2823.

Secretary—Customs.

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ANNUAL REPORT OF THE BOARD OF UNITED STATES GENERAL APPRAISERS.

BOARD OF UNITED STATES GENERAL APPRAISERS,
641 WASHINGTON STREET,
New York, July 1, 1918.

SIR: I have the honor to submit herewith the annual report of the Board of United States General Appraisers for the year ending June 30, 1918.

On December 18, 1917, Hon. William C. Adamson, having been appointed a member of the Board of General Appraisers, took the oath of office and assumed his duties, filling the vacancy caused by the death of Judge Henderson M. Somerville. The assignment of the members of the board are as follows:

Board 1.—Charles P. McClelland (chairman), Jerry B. Sullivan, and George Stewart Brown.
Board 2.—I. F. Fischer (chairman), William B. Howell, and Sam B. Cooper.
Board 3.—Byron S. Waite (chairman), Eugene G. Hay, and William C. Adamson.

Subjects as assigned to the respective boards have been without change during the fiscal year.

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TEA BOARD.

(Act of March 2, 1897.)

The tea board for the calendar year 1918 is as follows: Judge I. F. Fischer (chairman), Judge Byron S. Waite, and Judge William C. Adamson. The alternates to fill any vacancy that may occur by reason of inability of the regular members to act are Judges W. B. Howell and Charles P. McClelland, to serve in the order named at such time as vacancy might occur during the calendar year 1918.

PROTESTS.

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On July 1, 1917, 79,615 protests in classification cases were pending decision by the board, and during the fiscal year ending June 30, 1918, 104,248 protests were filed, making a grand total of 183,863. During the fiscal year 125,871 protests were decided, leaving a total of 57,992 protests pending July 1, 1918, as follows:

Cases to be docketed	10,048
On suspended files	7,108
Submitted and with general appraisers for decision	1,375
With stenographers for transcription of testimony	438
Protests in which decisions have been drafted and abandoned protests	39,009
Awaiting return of commissions	14
Total pending July 1, 1918	57,992

Included in the item "Protests to be docketed. 10,048," are about 5,000 protests covering the 5 per cent discount question, a majority of which protests will be disposed of by stipulation without docketing. Suspended subjects cover ceremic colors, chicle, Jacquards upholstery, rattan reeds, legality of reappraisement, reliquidation, rugs, ship's equipment, soy sauce, whisky C. D., laces and nets. Among these are 375 protests covering laces and nets, and while there is no appeal pending before the United States Court of Customs Appeals at this time, test cases have been decided by the board, and after consultation with the assistant attorney general in charge of customs at New York City they were by order of the president of the board placed on the suspended files.

The original case covering rattan reeds, under which subject 68 protests are suspended, was remanded to the board by the Court of Customs Appeals, and a test case is now pending.

During the year regular dockets were prepared for hearing in New York and at ports other than New York, as per the published schedule and in conformity with the board's rules.

There have been prepared for promulgation 1,951 opinions of general appraisers with schedules covering 125,871 protests, certified copies of the decisions forwarded to the respective collectors, and copies furnished the department publications, assistant attorney general, and other customs officers. Samples have been obtained from the sample bureaus of the United States Appraiser at New York for the purpose of analysis and record made in each case.

REAPPRAISEMENTS.

July 1, 1917, there were pending 2,165 appeals to reappraisement for action by single general appraiser and 684 appeals for action by boards of three general appraisers, making a total of 2,849 appeals pending. During the fiscal year there were received 2,214 appeals for action by single general appraisers and 848 appeals for action by boards of general appraisers, making appeals pending and received 5,911. Of this number, 3,003 were decided by single general apraisers and 1,376 remaining undisposed. One thousand three hundred and three appeals were decided by boards and 229 pending at the close of the fiscal year.

There are shown in the appendix hereto the results of the decisions in separate form. There will also be found in the appendix a statement of the ports from which the appeals have been received and the number during the fiscal year.

The number of appeals to reappraisement received by the board are about normal and conditions existing in Europe owing to the war make it a tedious and serious proposition to obtain testimony in order to establish the facts at issue, either by deposition or otherwise.

APPEALS FROM BOARD DECISIONS TO THE UNITED STATES COURT OF CUSTOMS APPEALS.

During the year there were 65 appeals taken from the decisions of the board to the United States Court of Customs Appeals and during the same period 79 appeals were decided by the court.

There are four appeals now pending in the United States Supreme Court.

TEA APPEALS.

The number of applications for review of the action of tea examiners during the fiscal year was 89.

According to the invoices received with the above applications there were 23,671 packages involved, of which 4,029 packages were found to be above the standard, and 19,427 packages were found to be below the standard established by law.

Forty-four packages which were awaiting the decision of the United States Supreme Court, injunction proceedings having been taken against the board as to the validity of what is known as the Read method, were passed upon by the board and found to be equal to the standards, the injunction having been granted. (T. D. 37647.)

All the cases, excepting two, were promptly decided as shown in the statement appearing in the appendix hereto, where will be found a list of ports and the number of appeals from each which were forwarded to the board.

BUREAU OF SAMPLES.

The bureau of samples has received exhibits as required in protest and court cases and made the proper disposition thereof. Those not further needed have been returned to customs officers from whom received, to be returned to owners, or have been delivered to owners or to their attorneys in compliance with the board's rules.

SALES OF TRANSCRIPTS OF TESTIMONY.

Pursuant to the rules of the board, there was received for transcripts of testimony for the fiscal year the sum of $761.05, which was deposited with the cashier of the customhouse, New York, and his receipt taken therefor.

TESTIMONY.

During the fiscal year there was taken in classification and reappraisement hearings at New York and other ports and transcribed by reporters testimony amounting to 38,528 folios.

REHEARINGS.

At the close of the fiscal year 1917 there were pending 3 applications for rehearing and during the year there were received 58, making a total of 61 to be acted upon. Of this number 37 were granted, 16 denied, and 8 are pending action at the close of the year.

The great demand for clerical assistance by the War Department prompted the board to offer such of the office force as could be spared for any service that might be required. A number of clerks were accordingly detailed to the customhouse, New York City, while others were assigned to assist in the preparation of records in the appraiser's department. In addition, much matter was sent to the office of the board, written up, and prepared for the use required.

This force will, of course, be recalled as required by the board in the conduct of its work. Vacancies in the office force of the board, caused by resignations for military service and other reasons, have not been filled. By reason of these conditions, the working force of the office has been considerably reduced, but the requirements of the office have been met by the employees on duty, and all records and other matters prepared, so that the work for the fiscal year ended June 30, 1918, compares favorably with that of previous years.

It may not be amiss to refer to the work of the board in reappraisement and classification cases.

In reappraisement cases the issue is one of value, the appeal being from the decision of the appraiser either by the collector, if he believes the value too low, or by the importer if he considers it too high. In classification cases the question of value does not enter. In reappraisement cases an appeal may be taken from the decision of the appraiser by the collector or the importer. In classification cases the importer alone has the right of appeal. During the fiscal year ended June 30, 1918, decisions of the appraiser as to value or of collectors in classification cases were reversed either by general appraisers sitting singly or as boards, in which refunds were allowed in the sum of $343,991.92. In these cases in the judgment of the board the evidence did not justify the action of the appraiser in valuing or of the collector in classifying the merchandise.

It is impossible to furnish the refunds denied by reason of the affirmance of the value found by the appraisers in reappraisement cases, and the decision of collectors in classification cases, as records are not kept of such amounts, but it is a very large amount.

It will be observed that 125,871 protests were decided during the fiscal year ending June 30, 1918, and in reappraisement cases for the same period appeals were disposed of by single general appraisers to the number of 3,003 and by boards 1,303, the total value of the merchandise involved representing very large sums. For the fiscal year opinions in classification cases were rendered by boards to the number of 1,951.

The amount involved in classification cases is not always the criterion of the issue. A single protest may be the initial one to present a question which on being decided will establish a precedent for the decision of many other protests.

Questions have arisen as to the power of the general appraiser in classification cases, where hearings are had at ports outside of the city of New York, to pass on the admission or rejection of evidence. In such cases it is claimed he acts as a referee without power to pass upon objections. Members of the board at such hearings, sitting singly, have always passed on objections raised either to the admission or rejection of testimony.

In hearings in reappraisement cases the admission or rejection of testimony becomes important. The board and members thereof on hearings outside of the city of New York have been liberal in the introduction of testimony; yet the Government and importers are directly interested in having the best testimony produced. Affidavits are received from manufacturers and merchants living outside of the jurisdiction of the United States. Within the United States affidavits have not been admitted, it being felt that the statute

is a taxing one; that the hearing should be where the importer pays the tax; and that the Government, exacting tribute from the citizen, can well afford to bring its witnesses to the place of hearing, rather than to receive in evidence affidavits of merchants living within the United States, which, of course, renders it impossible to cross-examine such witness.

These are important questions as conserving the interests of the Government and the importer, and can well afford to have the attention of Congress in clarifying by statute the rights and privileges of the parties interested.

The following pages give a record of the work accomplished in the last fiscal year.

Respectfully,

JERRY B. SULLIVAN,
President.

The SECRETARY OF THE TREASURY.

APPENDIX.

Protests.

Pending July 1, 1917	79,615
Received July 1, 1917, to June 30, 1918	104,248
	183,863
Protests decided, July 1, 1917, to June 30, 1918	125,871
	57,992
Protests pending July 1, 1918, as follows:	
To be docketed	10,048
On suspended files	7,108
Submitted and with general appraisers for decision	1,375
With stenographers for transcription of testimony	438
Protests in which decisions have been drafted, and abandoned protests	39,009
Awaiting return of commissions	14
	57,992

Number and disposition of protests since the organization of the board.

Years.	Received.	Decided.	Suspended.
August and September, 1890	1,700	704	.....
Oct. 1, 1890, to Sept. 30, 1891	50,146	6,006	38,757
Oct. 1, 1891, to Sept. 30, 1892	51,635	59,592	25,483
Oct. 1, 1892, to Sept. 30, 1893	26,404	26,394	25,428
Oct. 1, 1893, to Sept. 30, 1894	19,862	18,403	28,916
Oct. 1, 1894, to Sept. 30, 1895	24,150	14,661	35,597
Oct. 1, 1895, to Sept. 30, 1896	20,078	20,848	34,724
Oct. 1, 1896, to Sept. 30, 1897	14,544	8,794	40,379
Oct. 1, 1897, to Sept. 30, 1898	16,969	19,213	35,751
Oct. 1, 1898, to Sept. 30, 1899	21,876	17,279	41,514
Oct. 1, 1899, to Sept. 30, 1900	22,370	14,420	49,990
Oct. 1, 1900, to Sept. 30, 1901	19,789	20,584	48,697
Oct. 1, 1901, to Sept. 30, 1902	18,854	18,280	47,654
Oct. 1, 1902, to Sept. 30, 1903	29,589	12,952	58,525
Oct. 1, 1903, to June 30, 1904	30,210	23,321	48,727
Fiscal year ended June 30—			
1905	38,768	44,139	54,141
1906	40,892	33,557	55,432
1907	58,443	80,765	39,307
1908	44,230	38,307	45,548
1909	62,735	39,805	54,543
1910	65,951	45,084	33,490
1911	121,187	66,419	51,524
1912	96,099	120,801	9,256
1913	58,061	98,483	26,344
1914	42,125	56,941	28,500
1915	32,546	47,454	50,008
1916	18,115	19,650	59,579
1917	13,655	8,512	7,460
1918	104,248	125,571	7,108

Total since organization:	
Received	1,165,231
Decided	1,107,239
Undecided June 30, 1918	57,992

Report of the Reappraisement Division for the year ending June 30, 1918.

	New York.	Other ports.	Total.
BY SINGLE GENERAL APPRAISERS.			
Appeals pending last report			2,165
Appeals from New York			1,450
Appeals from other ports			764
			4,379
Disposed of as follows:			
Appeals wholly sustained	680	232	912
Appeals partly sustained	319	227	546
Advanced over appraiser	69	129	198
Invoice value sustained	318	156	474
Entered value sustained	171	127	298
Under entered value	142	34	176
Appeals abandoned and dismissed	207	192	399
Appeals pending			1,376
			4,379
BY BOARDS OF THREE GENERAL APPRAISERS.			
Appeals pending last report			684
Appeals from New York			624
Appeals from other ports			224
			1,532
Disposed of as follows:			
General appraisers wholly sustained	354	249	603
General appraisers partly sustained	303	119	422
Advanced over general appraisers	41	20	61
Invoice value sustained	20	30	50
Entered value sustained	43	13	56
Under entered value	11	1	12
Abandoned and dismissed	85	14	99
Appeals pending			229
			1,532
Total number of reappraisements by general appraisers	1,906	1,097	3,003
Total number of reappraisements by boards	857	446	1,303
Total number of appeals pending			1,605
			5,911

Reappraisements received by ports for the year ended June 30, 1918.

Arecibo, Porto Rico	1	Los Angeles	6
Baltimore	21	Mayaguez	4
Blaine	3	Miami	1
Boston	31	Mobile	22
Bridgeport	1	New Orleans	21
Brownsville	1	Niagara Falls	3
Buffalo	82	North Buffalo	3
Chicago	56	Norwalk	1
Cincinnati	5	Nyando	21
Cleveland	11	Pembina	1
Dallas	5	Philadelphia	22
Dayton	2	Port Huron	26
Derby Line	1	Portal	7
Detroit	21	Providence	19
Duluth	10	Ranier	18
Eagle Pass	1	Richford	4
Everett	1	Rouses Point	3
Galveston	1	St. Albans	9
Gloucester	2	St. Joseph	3
Honolulu	1	St. Louis	20
Houston	2	San Diego	1
Kansas City	1	San Francisco	45
Key West	56	San Juan	14

Sault Ste. Marie	112	Utica	1
Seattle	30	Van Buren	2
Syracuse	1	Vanceboro	13
Tacoma	12	Wilmington	2
Toledo	1		

Total number of single cases from other ports	764
Total number of single cases from New York	1,450
Total number of appeals for board reappraisements	848
	3,062

Lists of ports and number of times visited by general appraisers.

Buffalo	4	New Orleans	2
Boston	5	Pittsburgh	1
Baltimore	4	Philadelphia	4
Bangor	1	Providence	4
Cleveland	2	Portland, Oreg	2
Cincinnati	1	Rouses Point	1
Chicago	3	St. Louis	1
Detroit	2	St. Paul	2
Duluth	2	Seattle	2
Galveston	2	Spokane	1
Kansas City	1	San Francisco	2
Louisville	1	Tampa	2
Los Angeles	2	Washington, D. C	1
Minneapolis	2		

Work of the tea board under the act of Mar. 2, 1897, for the fiscal year ended June 30, 1918.

[Review of rejections of imported teas by tea examiners.]

Applications received during the 12 months ending June 30, 1918	89
Decided	87
Pending	2
Applications overruled	63
Applications sustained	18
Applications partly sustained	6
Applications pending	2
Total	89
Experts called	36
Samples found to be equal to standards	46
Samples found to be below standards	226
Total	272
Samples involving 44 packages which were the subject of injuction proceedings and which were passed on by the board and found to be equal to standards	2
Reports to the Secretary of the Treasury of results of hearings	25
Total applications received under the act of Mar. 2, 1897	3,101

Number of and ports from which tea appeals have been received from July 1, 1917, to June 30, 1918.

New York	28
Tacoma	23
Seattle	18
Chicago	7
St. Louis	5

San Francisco	2
Honolulu	2
Rouses Point	1
Malone	1
Syracause	1
Fall River	1
Total	89

COURT APPEALS.

Review of board decisions by the United States Court of Customs Appeals.

Appeals pending July 1, 1917	39
Appeals filed during the year	65
Total	104
Decided	79
Pending June 30, 1918	25

Decisions from July 1, 1917, to June 30, 1918:

Affirmed	31
Reversed	34
Modified	7
Dismissed	7
Total	79

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Pressboard
Pamphlet
Binder
Gaylord Bros., Inc.
Makers
Syracuse, N. Y.
PAT. JAN. 21, 1909

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